

CAL

APRIL

1871

Sas.
Librarian

Uttarpara Joykrishna Public Library
Govt. of West Bengal

Baboo Nilmoney Das, Additional Moonsiff of Tipperah, to be Moonsiff of Phenchooogunge, in Sylhet.

Baboo Nilmadhub Roy to be a Moonsiff of the Third Grade, and to be Additional Moonsiff of Tipperah.

Baboo Kalichurn Ghosal to be a Moonsiff of the Third Grade, and to be Moonsiff of Borobaree, in Rungpore.

Baboo Keshubnath Bishee to be a Moonsiff of the Third Grade, and to be Additional Moonsiff of Backergunge, but to continue to officiate as Moonsiff of Buddergunge, in Rungpore, until further orders.

Baboo Koylas Chunder Mozoomdar to officiate as Moonsiff of Dinagepore, during the absence, on leave and suspension, of Baboo Otool Chunder Ghose, or until further orders.

Baboo Hur Gobind Mookerjee to officiate as Additional Moonsiff of Backergunge, during the absence, on deputation, of Baboo Keshubnath Bishee, or until further orders.

The 31st March 1871.—Baboo Russick Lall Bose to be a Visitor of the Lunatic Asylum at Dacca, under Section 2, Act XXXVI. of 1858.

The 1st April 1871.—The following promotions and appointments are sanctioned, *vice* Moulvie Itrut Hossein, retired :—

Baboo Bhoopati Roy is promoted to the Third Grade of Subordinate Judges.

Moulvie Moazzim Hossein, Officiating Subordinate Judge of Dinagepore, to be a Subordinate Judge of the Fourth Grade, and to be Subordinate Judge of Dinagepore.

Baboo Gobind Chunder Sandyal, on leave, to be Subordinate Judge of Chupra. Baboo Gobind Chunder, turn from leave, orders, as Judge at Patna, and S District.

Moulvie Syed Abd further orders, a Chupra.

The 3rd April 1871.—Mookerjee, Additional Dacca, to officiate as Fii that District, in addition the return from leave of Mahomed, or until furth the orders of the 27th ul Ramdoollub Das to officii Judge of Dacca.

LEAVE OF

The 30th March 1871.—Sandyal, Officiating Judge of the Small Cause Court at Patna, and Subordinate Judge of that District, for one month, under Financial Notification No. 3622, dated the 22nd December 1865, in extension of the leave granted to him under the orders of the 1st instant.

The 31st March 1871.—The leave granted to Mr. Charles Jennings, Officiating District Superintendent of Police, Bhaugulpore, under the orders of the 8th instant, will have effect from the 1st proximo, or any subsequent date on which he may be relieved.

NOTIFICATION.

The 31st March 1871.—The services of Mr. J. Pitt Kennedy, Assistant Secretary to the Government of Bengal, in the Legislative Department, are placed at the disposal of the Government of India, in the Home Department.

A. EDEN,
Secy. to the Govt. of Bengal.

The following Orders issued by the Government of India, in the Home Department, are republished for general information :—

No. 502.—Judicial.—Fort William, the 31st March 1871.—The Right Hon'ble the Secretary of State for India has been pleased to accept the resignation of T. H. Cowie, Esq., of his appointment as Advocate-General with effect from the 31st March 1871.

No. 503.—The Queen has been pleased to appoint Joseph Graham, Esq., to be Her Majesty's Advocate-General in Bengal.

No. 504.—Appointment.—Mr. J. Pitt Kennedy to be Standing Counsel for the Presidency of Fort William in Bengal.

The following Order issued by the Government of India, in the Foreign Department, is republished for general information :—

No. 660 P.—Political.—Fort William, the 31st March 1871.—His Excellency the Viceroy and Governor General in Council has been pleased to confer the title of "Rai Bahadoor" upon Baboo Grish Chunder Lahori, of Kashimpore, as a personal distinction in acknowledgment of his liberality in relieving the sufferers from inundation in the town of Rampore Bauleah in 1867, and in establishing a school in his zemindary at Kashimpore.

The following Orders issued by the Government of India, in the Military Department, are republished for general information :—

No. 293.—Fort William, the 28th March 1871.—The Right Hon'ble the Governor General in Council is pleased to appoint Subordinate Assistants, his, proceed purpose of a higher "on duty" tion and a uccessfully candidates ack to the

nee of any
ordinates
prescribed

ries.
mitted to
on private

al Depart-
is of 1868.

-mentioned
ope on the

Surgeon E. J. Gayer, of the Medical Department, G. G. O. No. 69 of 1871,—per *Warrior*, 26th February 1871.

Surgeon A. A. Mantell, M.D., of the Medical Department, G. G. O. No. 150 of 1871,—per *Columbian*, 1st March 1871.

Lieutenant-Colonel A. H. Paterson, of the Bengal Staff Corps, G. G. O. No. 115 of 1871,—per *Australia*, 14th March 1871.

A. EDEN,
Secy. to the Govt. of Bengal.

NOTIFICATION.

The 27th February 1871.—The Lieutenant-Governor of Bengal is pleased to sanction the following revised arrangement of the local jurisdictions of the several moonsiffes in zillah Backergunge, to take effect from the 1st April next :—

MOONSIFFES.	Head-quarters at	Thannahs comprised in each moonsiffes.	REMARKS.
Mudareepoor ..	Mudareepoor ..	{ Kotalcepara. Gournuddee. Boorechatee.	
Peerijpoor ..	Peerijpoor ..	{ Peerijpoor (Tugrah). Kewaree. Mutbaree.	
Burrisaul or Sudder ..	Burrisaul ..	{ Mehdigunge. Burrisaul. Nulchitee and Jhalookatee. Backergunge.	
Putoakhalee ..	Putoakhalee ..	{ Mirzagunge. Baophul. Khalsakhalee. Goolsakhalee.	
Dukhin Shabazpoor ..	Dowlut Khan ..	{ Chandia. Dhunya Moonya.	

Note.—Three moonsiffes, hitherto called “Cowelly,” “Baophul,” and “Mehdigunge,” shall henceforth be designated “Peerijpoor,” “Putoakhalee,” and “Dukhin Shabazpoor,” respectively.

Note.—Thannah Mehdigunge is transferred from the moonsiffes of Dukhin Shabazpoor to that of Burrisaul.

Note.—Thannah Backergunge is transferred from the moonsiffes of Putoakhalee to that of Burrisaul.

A. EDEN,

Secretary to the Government of Bengal.

NOTIFICATION.

The 27th March 1871.—The Lieutenant-Governor of Bengal is pleased to sanction the undermentioned changes in the jurisdictions of the thannahs in district Furreedpore :—

The villages Parebur (No. 626), Shampoore or Shamsoonderpoore (No. 624), Gungaburdee (No. 625), Mohobutpoore or Moharajpoore (No. 695), Govindpoore-Par-Kistonuggur (No. 623), are transferred from thannah Goalundo to thannah Furreedpore.

The villages Lukheekol and Peerakurea (No. 333), Gopeenathpoore-Duljeetpoore (No. 332), Bhabukdea with tola Chur Andee (No. 334), Beel Dhurea Duho (No. 335), Purmanundpoore (No. 336), Bhowaneepoore with tola Dureekandee (No. 339), Barbhangea with tola Dureekandee, &c. (No. 338), Ruheempore (No. 337), Nundunpoore-Kistonuggur with tola Duskhadat, &c. (No. 331), Chur Kistonuggur (No. 350), Bistodea with tola Dureekandee (No. 341), Beel Chapai (No. 342), Narainpoore (No. 343), Bateekamaree (No. 344), Buhadoorpore (No. 345), Kachardea (No. 316), Bhellaraj (No. 319), Kubeerpoore (No. 347), and Nursing-dea (No. 340), are transferred from thannah Belgachee to thannah Furreedpore.

The villages Bhoorkundee (No. 892), Oojul-Mullikpoore (No. 888), Mullikpoore with tola Duree Mullikpoore (No. 889), Madhubpoore (No. 891), Ishufpoore (No. 348), and Hogalkundee with tola Chorkundee (No. 890), are transferred from thannah Bhoosnah to thannah Furreedpore.

The villages Packurpara (No. 755), Tettoolea (No. 756), Barree-Pacha Ghatta-Koora, (No. 754), and Kismut Ronkail (No. 753), are transferred from thannah Awanpoore to thannah Furreedpore.

The villages Ajunbera (No. 766), Chandpoore with tola Chur Chandpoore (No. 885), Dhobadanga (No. 767), Khaleesa or Khallispoore (No. 768), and Chattar with tola Churkundee, &c. (No. 769), are transferred from thannah Furreedpore to thannah Bhoosnah.

The villages Chur Ramdear-Dhurneedhurdee (No. 874), Komul Dhurdee with tola Dhurkandee (No. 803), Komarkhallee-Ramdea (No. 801), Surbandea (No. 802), Puchim Bhatdee (No. 800), Poerub-Bhatdee (No. 799), Hashumdea (No. 806), Bungeshurdee with tola Baghar-kandee (No. 771), Madhubpoore (No. 772), Soojundee with tola Deyoollaba (No. 798), Nagdea with tola Rajdhurkandee (No. 807), Bagdear-Berraypotee (No. 804), Koondurdea (No. 805), Rangar Moolarkandee (No. 831), Ummurdee (No. 835), Nutterdea (No. 836), Mobarukdea (No. 838), Bazitpoore-ais-Chokla (No. 839), Dadpoore (No. 842), Kristonuggur (No. 843), Muttnurdea (No. 844), Ar. Srinuggur (No. 845), Soorjdea (No. 846), Srinuggur (No. 847), Moandea (No. 848), and Buroorkandee (No. 849), are transferred from thannah Awanpoore to thannah Bhoosnah.

The villages Khardea, &c. (No. 823), Uthali (No. 1582), and Wuzeerpoor-Sadhahati (No. 1583), are transferred from thannah Bhoosnah to thannah Awanpoor.

The villages Suderdees Bundarbhangra (No. 1269), Chiladuho or Chilla Dhurer Chur (No. 1270), Charaldeea or Chomurdee (No. 1268), Arazee Noakunda (No. 1220), Ghoskanda (No. 1219), Noakanda (No. 1221), Nareerkanda (1222), Arazee Ghosekanda (No. 1223), Serestabad (No. 1228), Khoajer-Khanpar (No. 1230), Prothab-chur (No. 1229), Bajeeekura (No. 1237), Majkandee (No. 1217), Kristopore or Kasimpore (No. 1218), Nowakanda and Paikpara (No. 1215), Nazeer Khan (No. 1216), Digholea (No. 1238), Basoodebpoor (No. 1214), Sreerampore (No. 1239), Sottobutty (No. 1240), Kismut Damerchur (No. 1236), Chaudputtee (No. 1235), Damerchur (No. 1231), Kesardea (No. 1232), Kasimnugur (No. 1234), Soulpore-Kesardea (No. 1233), Srikistdee (No. 1947), Barce Kubirajpoor (No. 1958), Bishumburdee (No. 1957), Kachabalee (No. 1959), Mohindrodee (No. 1960), Nilamburdee (No. 1956), Hureedasdee *alias* Julkur (No. 1966), Huridasdee (No. 1967), Goalbathan (No. 1968), Batearkandee (No. 1961), Hoshunpoor (No. 1963), Biddanundee (No. 1964), Biddanundee (No. 1965), Nugurdee (No. 1969), and Jugardea (No. 1962), are transferred from thannah Muxoodpoor to thannah Daorah.

The villages Turfer Chur (No. 592), Arazee Bund-Bustee-Bhuddrasan or New Chur (No. 591), Chur Hurcerampore (No. 594), Chur Hajigunge Chur Hoosnee (No. 593), Chur Amropoor (No. 602), Sooltunpoor (No. 601), Luckto-Chur (No. 600), Chur Surbanundee (No. 599), Bunbustee Bhuddrasan-Chur (No. 598), Chur Ajedhya (No. 603), Chur Kullianpoor and Debee Dossipoor (No. 595), Bhuddrasan Chur (No. 596), Chur Ramnuggur (No. 597), Ameennuggurdegur (No. 1863), Jowar Bunde Jhaokundee or Chur Nowabgung (No. 1865), Notoon Chur, Nurullahpore Chur, and Kullianpoor Chur, are transferred from thannah Sudderpoor to thannah Furreedpore.

A. EDEN,

Secretary to the Government of Bengal.

NOTE.—The Nos. given to the villages named above are the Thakbust numbers.

NOTIFICATION.

The 27th March 1871.—The Lieutenant-Governor of Bengal has been pleased to sanction the formation of a sub-division in the district of Furreedpore, to be called the Goalundo sub-division, and to have its head-quarters at Goalundo. The jurisdiction of the Goalundo sub-division, and that of the Furreedpore head sub-division, shall be as shown in the following statement:—

Sub-division.	Thannahs comprised in each Division.	REMARKS.
Goalundo	Goalundo	.. The police station of Betka has been removed to Goalundo.
	Belgachee.	
	Pangsa.	
	Furreedpore.	
Furreedpore or head sub-division.	Awanpoor	... The police station of Talma removed to Awanpoor.
	Bhoosna.	
	Sudderpoor.	
	Daorah.	
	Muxoodpoor.	
	Gopalgunge	... The police station of Gopinathpoor removed to Gopalgunge.

A. EDEN,

Secretary to the Government of Bengal.

NOTE.—Thannahs Goalundo and Belgachee are transferred from the sub-division of Furreedpore to that of Goalundo. Thannah Pangsa is excluded from district Pubna of the Rajshahye division, and included in district Furreedpore and sub-division Goalundo in the Dacca division.

NOTIFICATION.

The 27th March 1871.—The thannah of Commercecolly, hitherto subject to district Pubna of the Rajshahye division, is transferred to district Nuddea, in the Presidency division. The thannah thus transferred shall be included in sub-division Kooshtea of the Nuddea district.

A. EDEN,

Secretary to the Government of Bengal.

NOTIFICATION.

The 29th March 1871.—Under the provisions of Regulation VI. of 1819, Section 3, the Lieutenant-Governor is pleased to declare the Nayanpore Ferry on the Commillah and Bramunbariah Road, in the District of Tipperah, to be a public ferry.

A. EDEN,

Secretary to the Government of Bengal.

NOTIFICATION.

The 31st March 1871.—In amendment of the Notification in the *Calcutta Gazette* of the 15th February 1871, page 365, it is hereby notified that the Lieutenant-Governor is pleased to postpone the date on which the provisions of Act XIV. of 1868 (an Act for the prevention of certain contagious diseases) will take effect in the town of Howrah to the 1st of June 1871.

A. EDEN,
Secy. to the Govt. of Bengal.

DECLARATION.

The 28th March 1871.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, *viz.*, for building a police outpost at Chuck Shekarpore, in Mohullah Chuck Shekarpore, in City Patna, Pergunnah Azimabad, Zillah Patna, it is hereby declared that, for the above purpose, a piece of land is required, measuring one cottah four and half dhooors, more or less, bounded on the West by the Government drain; East by the houses of Gunnesh Lall and Mohabceer Pershad Kalwar; South by land of Lala Rampershad Lall; and North by a public road.

This Declaration is made, under Section 6, Act X. of 1870, to all whom it may concern.

A. EDEN,
Secy. to the Govt. of Bengal.

DECLARATION.

The 30th March 1871.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government at the public expense, for a public purpose, *viz.*, for the site of the Court-house of the Moonsiff of Gopalpore, in Beerbhoom, it is hereby declared that, for the above purpose, a piece of land measuring 1 biggah 5 cottahs, more or less, in extent in Mouzah and Lot Pragpore, in Pergunnah Selampore, bounded on the East and West by mal tanks of Pragpore; on the North by the mal lands of Pragpore; and on the South by the Grand Trunk Road, situate within the civil district of Beerbhoom, but in the fiscal district of Burdwan, is required.

This Declaration is made, under the provisions of Section 6, Act X. of 1870, to all whom it may concern.

A. EDEN,
Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

ESTABLISHMENT.

No. 97.

The 31st March 1871.

Leave of Absence.—Mr. W. A. Billings, Deputy Controller of Public Works Accounts, Bengal, is allowed privilege leave for three months, under Sections 16 and 20 of the revised Uncovenanted Service Absentee Regulations.

No. 98.

Notification.—Baboo Kedarnath Sen, Sub-Engineer, Second Grade, joined the Burrakur Division on the 28th March 1871, before noon.

No. 99.

The 3rd April 1871.

Transfer.—Baboo Kedarnath Doss, Local Overseer, First Grade, attached to the Nuddea Division, is transferred from the Local to the Imperial Establishment, and posted to the Sylhet Division.

No. 100.

Appointments.—The following gentlemen are appointed as Accountants, Fourth Grade, on probation :—

Mr. C. Kemp, with effect from the 10th December 1870.

Mr. W. Rowleston, } with effect from the 12th
„ E. D. Sinclair, } December 1870,
and posted to the Central Office of Account, Bengal.

No. 101.

The following Orders issued by the Government of India, Public Works Department, are republished for information :—

No. 141 of the 30th March 1871.—Lieutenant W. J. LeBreton, Bengal Staff Corps, Assistant Controller, First Grade, Punjab, is appointed to officiate as Deputy Controller, North-Western Provinces, during the absence of Mr. P. Phillips, or until further orders.

This cancels clause 2 of Notification No. 132 of the 20th March 1871.

No. 146 of the above date.—The services of Lieutenant-Colonel W. S. Oliphant, R.E., Superintending Engineer, Second Grade, lately returned from furlough, are temporarily placed at the disposal of the Government of Bengal.

No. 102.

The 4th April 1871.

Notification.—Lieutenant-Colonel W. S. Oliphant, R.E., Superintending Engineer, Second Grade, is appointed to officiate as Assistant to the Chief Engineer, and Assistant Secretary in this Department.

2. Lieutenant-Colonel Oliphant assumed charge of the above duties on the 31st March 1871, afternoon.

J. E. T. NICOLLS, Col., R.E.,
Secretary to the Govt. of Bengal,
P. W. D.

IRRIGATION.

ESTABLISHMENT.

NOTIFICATION.

No. 73.

The 4th April 1871.

The following Orders issued by the Government of India, Public Works Department, are republished for information :—

No. 145, dated 30th March 1871.—Colonel P. P. L. O'Connell, R.E., Superintending Engineer, South-Western Circle of Irrigation, Bengal, whose services have been placed at the disposal of the Government of India, is deputed to Sindh and the Punjab on special duty in connection with the Indus Valley Railway.

Lieutenant-Colonel J. F. Stoddard, M.S.C., Assistant to the Chief Engineer, and Assistant Secretary to the Government of Bengal in the Irrigation Branch, is appointed to officiate as Superintending Engineer, South-Western Circle of Irrigation, during the absence of Colonel O'Connell, or until further orders.

No. 74.

With reference to the above Notification, Lieutenant-Colonel J. F. Stoddard, M.S.C., assumed charge of the South-Western Circle of Irrigation, Bengal, on the afternoon of the 23rd February 1871.

No. 75.

Lieutenant-Colonel G. A. Searle, M.S.C., Executive Engineer, First Grade, is appointed to officiate as Assistant to the Chief Engineer, and Assistant Secretary to the Government of Bengal, Public Works Department, Irrigation Branch, which he joined on the forenoon of the 8th March 1871.

G. A. SEARLE, *Lt.-Col., M.S.C.,*

*For Offg. Joint-Secy. to the Govt. of Bengal,
P. W. Dept., Irrigation Branch.*

Public Works, Railway Dept.—Bengal,

Fort William, the 30th March 1871.

Notification—With reference to the Notification of the Government of India in the Public Works Department, No. 134, dated 21st March 1871, Mr. D. A. Bruce, Probationary Assistant Controller, Public Works Accounts, Third Grade, joined the Railway Department as Assistant Examiner of Railway Accounts on the forenoon of the 27th March.

By order of the Lieutenant-Governor of Bengal,

F. S. TAYLOR, *Lieut.-Col., R.E.,*

*Joint-Secy. to Govt. of Bengal,
P. W. D., Railway Branch.*

Circular Orders by the High Court of
Judicature at Fort William in
Bengal.

From W. M. SOUTTAR, Esq., Officiating Registrar of the High Court of Judicature at Fort William in Bengal, to all Zillah Judges and Judicial Commissioners,—(No. 6, dated Calcutta, the 17th March 1871.)

(CIVIL SIDE.)

As instance having been brought to the notice of the High Court of culpable carelessness and negligence on the part of a Moonsiff in hearing witnesses and recording evidence in cases under Section 15, Act XIV. of 1859, which misconduct has since led to the removal of the Moonsiff from office, the attention of Zillah Judges and Judicial Commissioners is drawn to the necessity of satisfying themselves that evidence is properly recorded in such cases. The Court directs that Judges on their inspection tours will give special attention to the subject, and that they will not omit to notice it in their report.

From W. M. SOUTTAR, Esq., Officiating Registrar of the High Court of Judicature at Fort William in Bengal, to all Civil Authorities,—(No. 7, dated Calcutta, the 22nd March 1871.)

(CIVIL SIDE.)

THE accompanying copy of a circular letter No 95, dated the 30th December, issued by the Post

Master General of Bengal, and based upon the Financial resolution of the Government of India, No. 2118, dated 21st November 1870, is hereby circulated for the information and guidance of all Civil Courts subordinate to the High Court, in supersession of Circular Order No. 1, dated the 4th January last, which was issued before the Court had received intimation of the instructions now notified, and which is hereby cancelled.

From J. TWEEDIE, Esq., Officiating Post Master General of Bengal, to all Post Office Officials.—(Circular No. 95, dated Fort William, the 30th December 1870.)
L. M. 10, No. 2.

POSTAGE on parcels which contain *records in transmission through the post from one Court to another* is no longer to be charged either by stamps or in cash to sender or to addressee.

2. All other kinds of parcels hitherto chargeable under Rule 25 of the rules regarding official correspondence will be charged, as usual, under that rule.

Revenue Survey Department.

No. 49.

NOTIFICATION No. 33, dated 23rd January last, transferring Mr. Robert Barclay, Revenue Surveyor, Third Grade, to the First Division, Lower Provinces, is cancelled, and Mr. Barclay is transferred to the First Division, North-Western Provinces, from the 1st instant.

D. C. VANRENNEN, *Col. R.A.,*

Supdt. of Revenue Surveys,

CALCUTTA, *Upper Circle.*
The 3rd April 1871.

Department Public Works.

NOTICE.

THE Tidal Canals connecting the Roopnarain, the Huldee, and the Russulpore Rivers, in the Hughellee District, will be reopened for traffic from the 5th proximo.

J. C. VERTANNES,

Exc. Engr., Hughellee Division.

CONTAI,

The 20th March 1871.

Notice.

No. 178C.

THE following has been added as clause 11 to the existing Rules for the delivery and shipment of Opium for export, published with the Board's Notification No. 3962C, dated 31st August 1870.

Rule 11—The presentation of any number of passes at one time by one person, that person being the *bona fide* owner of the Opium covered thereby, shall be treated as one requisition only, provided that the chests covered by such passes are removed from the godowns as simultaneously as possible.

By order of the Board of Revenue, L. P.,

F. B. PEACOCK,

Offg. Junior Secretary.

FORT WILLIAM,
The 21st March 1871.

Opium Notification.

No. 190C.

NOTICE is hereby given that the Fifth Sale of Opium, the provision of 1869-70, will be held at the Government Opium Sale Room, No. 2, Banksall Street, on Thursday, the 4th May 1871, at 11 A.M., and will comprise 4,330 Chests, *vis.* :—

	Chests.
Behar Opium ...	2,665
Benares „ ...	1,665
Total ...	4,330

2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 31st October 1870, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 9th and 19th May, respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Tuesday, the 9th May 1871, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Friday, the 19th May 1871.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 6th June 1871	2,665	1,665	4,330
On or about Thursday, 6th July „	2,665	1,665	4,330
On or about Friday, 14th August „	2,665	1,665	4,330
On or about Monday, 4th Sept. „	2,665	1,665	4,330
On or about Monday, 2nd October „	2,665	1,665	4,330
On or about Thursday, 2nd Nov. „	2,665	1,665	4,330
On or about Monday, 4th Dec. „	2,665	1,665	4,330
Total ...	18,055	11,655	30,310

By Order of the Board of Revenue, L.P.,

F. B. PEACOCK,

Fort William, Offg. Junior Secretary.
The 28th March 1871.

Wanted

AN Overseer and Superintendent of Roads, Drainage, Conservancy, &c., in the towns of Maldah and English Bazar, in the district of Maldah. Salary Rs. 85 per mensem. Applicants must have a knowledge of surveying and road-making. No application will be received after 1st May next.

N. S. ALEXANDER,
Offg. Magistrate.

MALDAH MAGISTRATE'S OFFICE;
Camp Alal,
The 24th March 1871.

STATEMENT shewing the quantity of Salt in store available for exportation on private trade at each of the several Ports of Export in the under-mentioned Districts:—

Name of District.	Ports at which Salt is generally available for export on private trade.	Quantity remaining in store actually available for export on 1st March 1871.	REMARKS.
		Indian Mds.	
Gaujam	Bayanapadu, at the Nowpadah Salt Pans ...	56,000	
Godavery	Cocanada ...	50,000	
Kistna	Nizampatam ...	42,000	
Nellore	Iskapath ...	59,050	
Chingleput	Madras ...	97,480	
	Emore ...	1,79,646	
Tanjore	Covelong ...	...
	Negapatam ...	10,820	
Tinnevely	Katunavady ...	...
	Tuticorin ...	1,15,160	
	Total ..	6,03,962	

N.B.—Salt for export will be supplied by Government at the rates specified in the Notifications, dated 21st March 1868 and 22nd April 1869, published at pages 737, *Fort St. George Gazette*, dated 21st March 1868, and 637, dated 27th April 1869.

REVENUE BOARD OFFICE;
Madras,
The 13th March 1871.

J. B. PINKINGTON,
Acting Sub-Secretary.

PUBLISHED for general information.

By Order of the Board of Revenue, L.P.,

F. B. PEACOCK,

Offg. Junior Secretary.

Fort William,
The March 1871.

Notice.

CANDIDATES for the situation of Superintendent of Education in Cooch Behar are requested to forward their applications to the undersigned. Experience in education and thorough knowledge of Bengali are indispensable qualifications.

DENONATH MOOKERJEE,
Persl. Asst. to Commissioner.

COMMISSIONER'S OFFICE;
Cooch Behar Division, Jalporee,
The 10th March 1871.

Notification.

BABOO KADARNATH DUTT, Deputy Collector, is placed in charge of Pooree Treasury from the 31st instant, and authorized to draw bills on other treasuries.

T. E. RAVENSHAW,
Commissioner.

COMMR.'S OFFICE, ORISSA DIVISION,
The 31st March 1871.

Notice.

CAPTAIN M. O. BOYD, Assistant Commissioner, has been placed in charge of the Shillong Treasury, and is authorized to draw bills on other treasuries.

WM. AGNEW,
Offg. Commr. of Assam.

GOWHATTY,
The 8th March 1871.

RETAIL PRICES OF FOOD AS REPORTED TO GOVERNMENT DURING THE WEEK ENDING 1st APRIL 1871.

Number of Seers of 80 Toibha weight retailed for a rupee.

AT	Date of Return from each District.	CLEANED RICE IN ORDINARY USE.			PULSES IN ORDINARY USE.			WHEAT.		ATTAR.		JANERA, JOWAR AND SUOH GRAINS.	
		Dearest sort.	Cheapest sort.		Dearest sort.	Cheapest sort.		Average rate of the three or four preceding years.	Present price of cheapest kind.	Average rate of the three or four preceding years.	Present price of cheapest kind.	Average rate of the three or four preceding years.	Present price of cheapest kind.
			Average rate of the three or four preceding years.	Present price.		Average rate of the three or four preceding years.	Present price.						
Districts in which the prices are same or nearly the same.													
Purneah	18th Mar. 1871	28	24	29	15	26½	23	21½	27	11½	13	30	35
Nyn-Doomka	27th "	28	23	30	16	14	20	11	16	8	12	34	65
Rajmehal	26th "	19	26	30	12	17	24	18½	32	13½	18	38½	40
Hooghly	27th "	16	20	20	12	18½	25	14½	20	9½	12	15½	16
Howrah	27th "	13	20	19	14	19	16	17	15	11	9	*	*
Chittagong	27th "	16	22	21	6½	13	14	10½	11	10	10	*	*
Tipperah	26th "	22	19	26½	7½	17	16	10½	15	5½	7½	*	*
Bulloah	27th "	19	24	24	8	15½	16	*	*	5½	5	*	*
Dacca	27th "	22	25½	23	14	21½	16	14	13	7½	8	*	*
Furzedpore	26th "	14	20½	21	20	24	28	20½	18	8	7	*	*
Sylhet	24th "	18	31	24	13½	18½	18	10½	16	7½	9	*	*
Halasore	27th "	16	24	31	10½	17	21	9	16	7	11	*	*
Poorce	27th "	28½	32½	31½	17½	13	18½	11½	10½	8½	7½	*	*
Jessore	24th "	20	24½	25½	13	18½	26½	15½	16	8½	10	*	*
Chumpparun	25th "	22	20	23	15	16	16	20	23	15	16	20	25
Saran	26th "	16	16½	22	25	19½	35	17½	20½	13½	15	31½	28½
Shahabad	27th "	12	20	23	21	21	25	18	22	14	18	24	30
Bograh	27th "	20	35	33½	8	13	11	19	15½	8	8	*	*
Dinagpore	26th "	29½	29½	35	10	13½	18½	12½	20	10½	12½	*	*
Pubna	27th "	13½	21	23	8	32	37½	19½	20	10½	10	*	*
Rangpore	27th "	16½	27½	25½	6½	18½	16½	25½	18	9½	8	*	*
Maunbhoom	24th "	22	30	32	15	24	20	16½	15	12	11	*	*
Durrung†	20th and 27th March 1871	6	21	21	8	12	12	*	8½	4	6	*	*
Kamroop	27th Mar. 1871	10	20	20	13	13	18	13	20	6	8	*	*
Luckhinupore	20th "	6	12½	13	6	9	8	8½	10	4½	7½	*	*
Nowgong	27th "	10	18	16	10	25	20	*	*	4	5½	*	*
Seebaugor	18th "	5	16	16	7	7	10	12	10	5	5	*	*
Districts in which all or most articles are cheaper.													
Monghyr	25th Mar. 1871	13	14½	28	13	11½	28	12	28	9	22	22	31
Burdwan	23rd "	25½	23½	27	13	21½	25	14½	22	8½	13½	*	*
Beerbhoom	26th "	26	25½	35	9	2½	26	17	22½	11½	13	37	32
Midnapore	25th "	24	24	26	11	11	16	10	16	10	9	*	*
Mymensingh	27th "	18	27	23	8	16½	18	12	14	7	7½	*	*
Cachar	27th "	16	24½	19	11½	11½	16	9½	14½	5	8	*	*
Cuttack	27th "	17	22	29	16	18	26	7	12	7	11	*	*
Nuddet†	20th "	19½	24½	22½	14½	37½	45	21½	25½	12½	11½	*	*
Gya	27th "	22½	24½	25	27½	28½	28	20½	23½	16½	18	33½	40
Rajshahy	25th "	18½	26½	27½	17½	24	28½	20½	26½	12	13½	*	*
Moorsnedabad	27th "	21	24	26	11	19½	35	19½	25	15	17	15	*
Darjeeling	27th "	8	12	18	6	7	10	5½	5½	6½	6	20	27
Districts in which all or most articles are dearer.													
Maldah	27th Mar. 1871	28	22½	29	14	25	40	14	17½	11½	20	*	*
Loharduggah	25th "	10	23½	26	8	12½	14	15	11	8½	9	32½	30
Districts in which some articles are dearer and some cheaper.													
Bhaugulpore	26th Mar. 1871	24	31½	21	26½	47½	30½	27½	29	20½	20½	50½	44½
Godda	25th "	28	25	30	11½	21½	19	16	23	12	10	43½	50
Bancoorah	25th "	24½	28	26	15½	17½	21	16½	20½	11½	14	36	35
Backergunge	27th "	18	22½	22	12	16½	12½	*	13	6½	7	*	*
Nuddet†	27th "	19½	24½	22½	11½	37½	45	21½	24½	12½	12½	*	*
Patna	25th "	20½	21½	22½	16	27½	33½	15½	24	15	*	31½	*
Tirhoot	25th "	19	19	22	20	18	21	19	21	14	16	35	34
Hazareebaugh	25th "	12	26	24	10	15	18	20	22	16	14	38	30
Singbhoom	28th "	30	33	36	16	28	32	13	13	10	10	*	*
Gowalparah	27th "	13	14	15	15	16	17	30	30	8	8	40	45

* Information not supplied.

† Both returns received during the week under report.

PUBLISHED for general information,

R. H. WILSON,

Offg. Under-Secy. to the Govt. of Bengal.

FORT WILLIAM,
The 4th April 1871.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the Owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1871.			
Mar. 28th ...	19 Kegs, L. S. & Co.	... Order	... Alexandra.
" 28th ...	5 Kegs, [E D] H E	... "	... Ditto.
" 27th ...	2 Cases, [F, 4]	... Fitze & Co.	... Odessa.
" 27th ...	3 Cases, [P] S. C. D. & Co.	... Order	... Ditto.
" 27th ...	2 Cases, [D N B]	... "	... Ditto.
" 28th ...	6 Packages, [D N B]	... "	... Ditto.
" 28th ...	1 Case, no mark	... "	... Ditto.
" 28th ...	1 Parcel, addressed	... Ralli Mavorajani	... Ditto.
" 28th ...	1 Case, "	... C. Johnson	... Ditto.
" 28th ...	1 Case, "	... Captain Scovch	... Ditto.
" 28th ...	1 Case, "	... Dr. Melville	... Ditto.
" 28th ...	1 Cask, "	... Ewing & Co.	... Ditto.
" 31st ...	9 Cases, E T R	... Order	... Lake Lemon.
" 31st ...	9 Cases	... "	... Ditto.
" 31st ...	36 Cases, [J H G] H M	... Begg, Dunlop & Co.	... Ditto.
" 31st ...	2 Cases, E I R	... Order	... Ditto.
" 31st ...	24 Cases, [J H G] H M	... Begg, Dunlop & Co.	... Ditto.
April 1st ...	46 Cases, [H] B L	... Bisso Nauth Law & Co.	... Ditto.
" 1st ...	100 Cases, [S C M P]	... Order	... Ditto.
" 1st ...	16 Cases, [M R]	... "	... Ditto.
" 1st ...	30 Cases, [H] B L	... Bisso Nauth Law & Co.	... Ditto.
" 1st ...	35 Cases, [B] P	... Order	... Ditto.
" 1st ...	2 Cases, [F. R. & Co.]	... "	... Ditto.
" 1st ...	2 Cases, G C D	... "	... Ditto.
" 1st ...	12 Cases, J M F	... "	... Ditto.
" 1st ...	65 Cases, [M] R A	... "	... Ditto.
" 1st ...	14 Cases, H W J H	... Begg, Dunlop & Co.	... Ditto.
" 1st ...	25 Cases, S C S	... Order	... Ditto.
" 1st ...	7 Cases, [J B] J H. & Co.	... "	... Ditto.
" 1st ...	1 Case, addressed	... Colonel A. Taylor	... Ditto.
" 1st ...	7 Cases, addressed	... M. Washel	... Ditto.
" 1st ...	2 Cases, addressed	... Reverend Slater	... Ditto.
" 1st ...	1 Case, [H C, 140]	... Order	... Ditto.
" 1st ...	2 Cases, [R. A. & Co.] L	... "	... Ditto.
" 1st ...	25 Kegs, [M] W P	... "	... Ditto.
" 1st ...	1 Case, S S C	... "	... Ditto.
" 1st ...	1 Case, addressed	... E. Drummond, Esq.	... Ditto.
" 1st ...	1 Case, [J H G] Hill	... Begg, Dunlop & Co.	... Ditto.
" 1st ...	4 Cases, [H] B I	... Bisso Nauth Law & Co.	... Ditto.
" 1st ...	1 Case, S C S	... Order	... Ditto.
" 1st ...	4 Cases, [D & T, 7 W]	... Khetter Mohun Sen	... Ditto.
" 3rd ...	7 Casks, [D W] J & S	... Order	... Ditto.
" 3rd ...	1 Cask, [J W & Co.]	... "	... Ditto.
" 3rd ...	5 Casks, [M] W P	... "	... Ditto.
" 3rd ...	1 Cask, [D C N P]	... "	... Ditto.
" 3rd ...	2 Casks, [D C M P]	... "	... Ditto.
Mar. 29th ...	2 Cases, [113] B. B. & Co.	... Burgoyne & Co.	... Stephenson.
" 29th ...	4 Millstones, P P R E	... Order	... Ditto.
" 28th ...	1 Sample, B C	... Findlay & Co.	... Oiga.
" 28th ...	1 Parcel Sample, [S K M]	... Order	... Ditto.
" 29th ...	14 Cases, [N T] F H	... "	... Ditto.
" 29th ...	1 Case, O E	... B. Laurie	... Ditto.
" 29th ...	5 Cases, [25]	... Order.	... Ditto.
" 29th ...	50 Bales, [27] W D	... "	... Ditto.
" 29th ...	16 Kegs	... "	... Ditto.
" 29th ...	13 Cases, [M R J]	... "	... Ditto.
" 29th ...	4 Cases, addressed	... Williams	... Ditto.
" 29th ...	1 Package, [G H L]	... King Hamilton	... Ditto.
" 29th ...	3 Cases, [G H L]	... "	... Ditto.

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1871.			
Mar. 29th ...	21 Cases, [N T] P H	... Order	Olga.
" 29th ...	7 Cases, [H]	... "	Ditto.
" 29th ...	1 Cask, [27] W D	... "	Ditto.
" 29th ...	2 Cases, I M Y	... "	Ditto.
" 29th ...	3 Cases, [27] L C J	... "	Ditto.
" 29th ...	1 Case, [N T] F H	... "	Ditto.
" 29th ...	1 Case, [27] W P	... "	Ditto.
" 29th ...	8 Cases, [N F] C B	... "	Ditto.
" 29th ...	3 Cases, [F & H] N T	... "	Ditto.
" 29th ...	1 Case, addressed	... "	Ditto.
" 29th ...	5 Cases, O E	... Captain T. S. Jervis	Ditto.
" 29th ...	11 Cases, addressed	... B. Lawrie & Co.	Ditto.
" 29th ...	1 Case, [G H L]	... Mr. R. Williams	Ditto.
" 29th ...	1 Cask, [27] L C J	... King, Hamilton & Co.	Ditto.
" 29th ...	1 Case 3 Kegs. [27] W D	... Order	Ditto.
" 29th ...	2 Cases, [R A C] L	... "	Ditto.
" 29th ...	1 Case, [R] G H	... "	Ditto.
" 29th ...	1 Case, addressed	... J. M. Brind, Esq.	Ditto.
" 28th ...	39 Cases, [N T] F H	... Order	Star of Persia.
" 28th ...	24 Cases, [B 4]	... Bisso Nauth Law & Co.	Ditto.
" 28th ...	250 Cases, R. A. & Co.]	... Order	Ditto.
" 28th ...	1 Case, [W]	... "	Ditto.
" 28th ...	1 Case, [H A S] A. B. & Co.	... A. Noordeen	Ditto.
" 28th ...	1 Case, G. M. & Co.	... Order	Ditto.
" 28th ...	8 Hogsheads, [N T] F H	... "	Ditto.
" 28th ...	100 Boxes, [K B R]	... "	Ditto.
" 28th ...	9 Cases, [N T] F H	... "	Ditto.
" 28th ...	1 Cask, L. S. & Co.	... "	Ditto.
" 29th ...	7 Cases, [M B & A]	... "	Ditto.
" 29th ...	2 Cases, [D P] D A	... "	Ditto.
" 29th ...	1 Case, [W]	... "	Ditto.
" 29th ...	4 Cases, [A R] A. B. & Co.	... "	Ditto.
" 29th ...	4 Cases, [H A S] A. B. & Co.	... A. Noordeen	Ditto.
" 29th ...	1 Case, R. W. & Co.	... Jardine, Skinner & Co.	Ditto.
" 29th ...	1 Bale, G. M. & Co.	... Order	Ditto.
" 29th ...	1 Case, A C	... "	Ditto.
" 29th ...	8 Cases, [A, 4 C] A. B. & Co.	... "	Ditto.
" 29th ...	1 Case, N K M, C	... Order	Ditto.
" 29th ...	7 Cases, [H E] A. B. & Co.	... "	Ditto.
" 29th ...	1 Case, [A. L. D. & Co.] S. S. S. & Co.	... Aghur Lall Dutt	Ditto.
" 29th ...	1 Case, [K. H. & Co.] J J	... Order	Ditto.
" 29th ...	10 Kegs, [M] R A	... Grish Chunder Mookerjee	Ditto.
" 29th ...	24 G. Stone, N. K. M. & Co., C	... Order	Ditto.
" 30th ...	2 Casks, G. M. & Co.	... "	Ditto.
" 30th ...	5 Casks, L. S. & Co.	... "	Ditto.
" 30th ...	4 Casks, [K A S] A. B. & Co.	... "	Ditto.
" 31st ...	10 Casks, [J N D P]	... "	Ditto.
" 31st ...	4 Casks, [R C P]	... "	Ditto.
" 31st ...	11 Casks, [J N D P]	... "	Ditto.
" 31st ...	1 Cask, [R C P]	... "	Ditto.
" 31st ...	9 Casks, [J N D P]	... "	Ditto.
" 31st ...	3 Casks, [R C P]	... "	Ditto.
" 31st ...	11 Casks, [J N D P]	... "	Ditto.
" 31st ...	1 Cask, [R C P]	... "	Ditto.
" 31st ...	12 Casks, [J N D P]	... "	Ditto.
" 31st ...	8 Casks	... "	Ditto.
" 31st ...	2 Casks, [R C P]	... "	Ditto.
" 31st ...	10 Casks, [J N D P]	... "	Ditto.
" 31st ...	2 Casks, [R C P]	... "	Ditto.
" 31st ...	4 Casks, [J N D P]	... Order	Ditto.
" 31st ...	2 Casks, [R C P]	... "	Ditto.
" 31st ...	3 Casks, [J N D P]	... "	Ditto.
April 1st ...	5 Casks	... "	Ditto.
" 1st ...	5 Casks, [R C P]	... "	Ditto.
" 1st ...	2 Casks, L. S. & Co.	... "	Ditto.
" 1st ...	1 Cask, [J N D P]	... "	Ditto.
" 1st ...	1 Cask, [R C P]	... "	Ditto.

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1871.			
April 1st ...	8 Coil-ware, G. M. & Co.	... Order	... Star of Persia.
" 1st ...	1 Case, [B L]	... Bisso Nauth Law & Co.	Ditto.
" 1st ...	1 Case, R & C	... Rentiers & Co.	Ditto.
" 1st ...	1 Box, [P]	... Pickford Gordon	Ditto.
" 1st ...	2 Crates, L. S. & Co.	... Order	Ditto.
" 1st ...	2 Cases, W. H. & Co.	... W. Harton	Ditto.
" 1st ...	1 Sample, [B]	... Jardine, Skinner & Co.	Ditto.
" 1st ...	9 Centre, R T & N	... Osborne & Co.	Ditto.
CALCUTTA, The 3rd April 1871.		WM. DUFF BRUCE, Vice-Chairman.	

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed at the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.	Mark or Address of Packages.	Ships.
1871, April 8th ...	2 Parcels, W D F, D. Dutt and Nephew	... City of Lucknow.
" 8th ...	1 Parcel, H G W C, Watson, Green, and Hart	... Ditto.
" 8th ...	1 Parcel, [M C] Findlay, Muir and Co.	... Ditto.
" 8th ...	2 Cases, [H] F	... Ditto.
" 8th ...	2 Cases, D. S. and Co.	... Dover Castle.
" 8th ...	2 Umbrellas, no mark	... China.
" 15th ...	1 Case, E. Dalgleish, Calcutta	... Str. Hindoostan.
" 15th ...	1 Case, M V	... Ditto.
" 15th ...	1 Bag, H J M	... Ditto.
" 15th ...	1 Case, [55] M. J. M. and Co.	... Str. Deccan.
" 15th ...	2 Cases, [D] B S	... Ditto.
" 15th ...	1 Case, L. S. and Co.	... Ditto.
" 15th ...	1 Bag, Fabriche	... Ditto.
" 22nd ...	1 Box, [A G C]	... City of Venice.
" 22nd ...	1 Parcel, [27] [M A] [T V] Williamson Brothers and Co.	... Ditto.
" 22nd ...	1 Parcel, W D F, D. Dutt and Nephews	... Ditto.
" 22nd ...	1 Parcel, Y, Andrew, Yule and Co.	... Ditto.
" 22nd ...	1 Parcel, [M C] Findlay, Muir and Co.	... Ditto.
" 22nd ...	1 Package, G S C, C B	... Persian Empire.
" 29th ...	1 Case, J. Jamieson	... Str. Columbian.
" 29th ...	1 Case, [N S N]	... Ditto.
" 29th ...	1 Parcel, Findlay, Muir and Co.	... Ditto.
" 29th ...	1 Parcel, [H W]	... Ditto.
" 29th ...	1 Case, O E	... Ditto.

CALCUTTA CUSTOMS,
The 4th April 1871.

J. A. CRAWFORD, Collector of Customs.

NOTICE.

THE following Packages have been landed at the Custom House from the undermentioned Ships under the provisions of Section 52 of Act VI. of 1863. If the Goods are not cleared before the dates stated against each item, they will be sold for the realization of duty, wharfage, and other charges, under Section 56 of Act VI. of 1863:—

Date of Sale.		
1871, May 9th ...	1 Package, M and M	... Indian Empire.
" 9th ...	{ 1 Keg ... } { 1 Drum ... } [G. C. M. and Co.]	... Ditto.
" 9th ...	2 Cases, D. S. and Co.	... Dover Castle.
" 9th ...	4 Packages, [D R] N K C, G D C	... Ditto.
June 7th ...	1 Case, [R. W. and Co.]	... Persian Empire.
" 7th ...	5 Packages, [F. R. and Co.]	... Ditto.
" 7th ...	1 Case, [J S] C B	... Ditto.
" 7th ...	1 Parcel, [27] W, William Brothers and Co.	... Neera.

CALCUTTA CUSTOMS,
The 4th April 1871.

J. A. CRAWFORD, Collector of Customs.

Monthly Statement of Traffic passed through the Circular and Eastern Canals from 1st to 31st March 1871.

NAMES OF CHOWKES.	CHARCOAL.		WOOD COAL.		PIECE GOODS, NATIVE PRODUCE.		PIECE GOODS, IMPRIED FABRICS.		HIDES.		COTTON.		CASTOR SEED.		CASTOR OIL.		INDIGO.		JAGGEY.		JUTE.		LIME.		MUSTARD SEED.		MUSTARD SEED OIL.	
	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.	Number of boats.	Mandage of cargo by canal.
CALCUTTA CANALS	Bamunghatta.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chitpore	117 123000	63150	8 3000	1700	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rajali's Khal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOLLY'S NCL. LAH	Samookpotta	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Russa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kidderpore	21 20500	10850	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
CALCUTTA CANALS	Bamunghatta.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chitpore	553 271050	130683	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rajali's Khal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOLLY'S NCL. LAH	Samookpotta	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Russa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kidderpore	46 24100	11264	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Number of boats.

† Number of boats.

‡ Per hide.

§ By bales.

|| By box.

¶ By bales.

DIPARTY TOLL COLLECTOR'S OFFICE,
The 3rd April 1871.J. F. GALLIFFE,
Collector and Supervisor, Calcutta Canals.

Sheriff's Office, the 1st April 1871.

NOTICE is hereby given that the Fourth Criminal Session of the year 1871 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the fourth day of May next, at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Session be then and there to prosecute.

J. R. BULLEN SMITH,
Sheriff.

সরকারি আফিস ১৮৭১ সাল ১ অপ্রিল।

সম্রাটর দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দর্গের অধীন শহর কলিকাতা ও অন্যান্য স্থানের কোর্জদারী বিচার নিষ্পত্তি জন্য আগামি ৪ মে বৃহস্পতিবার বেলা ১১ ঘটিকার সময় এবং যে পর্যন্ত সেশিয়ানের কার্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার টৌনহালে হাই কোর্টের আদালত ঘরে সন্ ১৮৭১ সালের চতুর্থ ক্রমিনেন সেশিয়ান বসিবেক এবং এতদ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তিকোন কয়েদীর বিরুদ্ধে কোর্জদারী মিছিল করিবেক তাহারা উক্ত স্থানে ঐ সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি সন্ ১৮৭১ সাল তারিখ ১ অপ্রিল।

J. R. BULLEN SMITH,
Sheriff.

Notice.**SALE OF WASTE LANDS.**

NOTICE is hereby given that a lot of waste land, estimated to consist of about 300 acres, more or less, situated in Mouzah Obhoypoor, Zillah Seeksagur, and bounded as shewn at foot of this notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Provinces of Bengal," will be put up to sale by auction to the highest bidder, above the upset price of two rupees and eight annas per acre, on the 3rd July 1871, at the Office of the Deputy Commissioner of Seeksagur, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner, and subject to the conditions prescribed by the Rules above cited, and to the provisions of Act XXIII. of 1863:—

BOUNDARIES OF LOT.

North.—Dhodur Allee and Pathar land.
South.—Jungle.
East.—Sonaree Grant.
West.—Naphook Nuddy.

A. E. CAMPBELL,
Deputy Commissioner.

ZH. SEKSAGUR, DEPT. COMM.'S OFFICE,
The 1st March 1871.

Notice

Is hereby given that the undermentioned lots of waste lands, estimated to consist of about 599 acres, more or less, situated in Tukvar, Darjeeling, and bounded as shewn at the foot of this notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Province of Bengal," will be put up to sale by auction to the highest bidder above the upset price of two rupees and eight annas per acre, on the 2nd day of June 1871, at the Office of the Deputy Commissioner of Darjeeling, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863:—

BOUNDARIES.

On the North by the small Rungeet and big Rungeet Rivers;

On the South by the Rungnoo River;

On the West by the Rungnoo River and the land the property of the Tukvar Company, Limited; and

On the East by the land of the said Tukvar Company, Limited.

B. W. D. MORTON,
Deputy Commissioner.

DARJEELING,
The 28th February 1871.

Notice.**CALCUTTA MUNICIPALITY.**

THE period for which the assessments of the portion of the town noted in the margin were made having expired, it is hereby notified that the Justices of the Peace for the Town of Calcutta have, under Section 76 of Act VI. (B.C.) of 1863, adopted the valuations, measurements, and assessments, made on the occasion of the last assessment for the three years next following. The Registers containing the aforesaid valuations, measurements, and assessments, can be inspected by owners or occupiers of the property at the Office of the Justices.

It is further notified, that in accordance with Section 73 of Act VI. (B.C.) of 1863, the Justices will, on the 24th April 1871, at noon, hear any appeals against the said valuations, measurements, and assessments, and any person desirous of appealing against the said valuations, measurements, and assessments, must do so by a written application, which should be left at the Office of Justices three days before the date fixed for hearing appeals. Under Section 27 of Act VI. (B.C.) of 1866, no appeals can be heard unless the amount of the rate has been deposited with the Justices, and unless such appeals be preferred by the person who, at the time the appeal is made, shall be recorded in the Assessment Register as the owner or occupier of the premises to which such appeal refers.

ROBERT TURNBULL,
Secy. to the Justices of the Peace.

The 3rd April 1871.

(736—1)

Nudda Rivers.

Weekly Water Report shewing the least depth of water in the Bhagiruttee River for the week ending Friday, March 31st, 1871.

NAMES OF PLACES, &c.,	Least depth of Water.	REMARKS.
	Ft. In.	
On the Entrance Bar ...	13 0	
From thence to Jungipore, 9 miles ...	4 0	
From Jungipore to Berhampore, 47 miles ...	2 9	
From Berhampore to Cutwa, 50 miles ...	2 9	
From Cutwa to Nudda, 46 miles ...	3 0	

Height of water on Guage at Berhampore on the 3rd April 1871, above zero 3' $\frac{3}{4}$ ".

T. H. WICKES, C.E.,

Exc. Engr., Nudda (Local) Rivers' Division.

BERHAMPORE.

The 3rd April 1871.

Bank of Bengal.

NOTICE is hereby given that in conformity with Section XVII. of the Charter Act IV. of 1862, a Meeting of the Proprietors of the Bank of Bengal will be held at the Bank, on Monday, the 10th proximo, at 10 o'clock A.M., to elect a Director in the room of the Hon'ble D. Cowie proceeding to England.

By order of the Directors,

R. HARDIE,

Depty. Secy. and Treasurer.

CALCUTTA,

The 29th March 1871.

(732—1)

Court for the Relief of Insolvent Debtors at Calcutta

In the matter of George Bernard Martin, an Insolvent. } On Tuesday, the 21st day of March instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 6th day of May next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

Chief Clerk's Office, the 28th March 1871.

In the matter of Bhootnauth Mookerjee, an Insolvent. } On Saturday, the 1st day of April instant, by an order of this court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI. Vic., cap. 21, as to all persons named in his Schedule as creditors or claiming to be creditors respectively.

Carruthers and Dignam, Attorneys.

In the matter of Bhoy-rubnauth Khettry, of No. 65, Chitpore Road, in the Town of Calcutta, formerly a Piece Good Broker, but lately without employment, an Insolvent. } Notice, that the petition of the said Insolvent, seeking the benefit of the Act XI. Vic., cap. 21, was filed in the Office of the Chief Clerk on Friday, the 31st day of March last, and by an order of the same date the estate and effects

of the said Insolvent were vested in the Official Assignee.

C. F. Pittar, Attorney.

In the matter of Henrietta Savigny, an Insolvent. } On Saturday, the 1st day of April instant, by an order of this Court, the said Insolvent was adjudged entitled to her personal discharge under the Act XI. Vic., cap. 21, as to all persons named in her Schedule as creditors or claiming to be creditors respectively, except the debt of Parbutty Churn Nundy Brothers for Rs. 33-8, who appear not to have been served with the notice of the day of hearing in this matter.

Carruthers and Dignam, Attorneys.

In the matter of Charles Dumaine, at present of No. 15, British Indian Street, in the Town of Calcutta, formerly a Member of the firm of Camin, Lamouroux and Company, of Calcutta, merchants, and lately carrying on business under the style and firm of Dumaine and Company at British Indian Street, in the Town of Calcutta aforesaid, as a Merchant and Agent, an Insolvent. } Notice, that the petition of the said Insolvent seeking the benefit of the Act XI. Vic., cap. 21, was filed in the Office of the Chief Clerk on Saturday, the 1st day of April instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

C. F. Pittar, Attorney.

In the matter of Charles Dumaine, an Insolvent. } On Saturday, the 1st day of April instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 3rd day of June next, and that the said Insolvent do then attend to be examined before the said Court.

C. F. Pittar, Attorney.

In the matter of William Charles Stewart, an Insolvent. } On Saturday, the 1st day of April instant, an account of the receipts and disbursements of the Official Assignee, from the 15th day of November 1867 to the 31st day of March 1871, was filed in the office of the Chief Clerk, and it was ordered that Saturday, the 6th day of May next, be appointed for the further hearing of this matter for the purpose of making a dividend.

“Any creditor or other person interested, who may intend to establish or oppose any claim upon the estate of the said Insolvent, may attend and be heard having given notice to the Chief Clerk three clear days before the day of hearing.”

A. B. Miller, Official Assignee.

In the matter of Baboo-loll Sing and Munnyloll Sing, Insolvents. } On Wednesday, the 29th day of March last, it was ordered that the matters of the petition of the said Insolvents be heard on Saturday, the 6th day of May next, and that the said Insolvents do then attend to be examined before the said Court.

Insolvent in person.

Chief Clerk's Office, the 4th April 1871.

Statement of the Affairs of the Bank of Bengal for the week ending
28th March 1871.

LIABILITIES.				Rs. As. P.			
Proprietors' Capital, paid-up	...	...	2,20,00,000	0	0		
Reserve Fund	...	...	15,66,039	7	0		
General Treasury Balance	}	4	2,84,64,841	12	4	4,76,04,564	13 1
at Head Office, Rs.							
General Treasury Balance	}	9	1,91,30,723	0	9		
at Branches, Rs.							
Other Deposits at Head Office and Branches	...	...	2,58,88,408	4	7		
Bank Post Bills, &c.	...	...	12,43,911	5	5		
Sundries	...	...	6,83,289	13	8		
<hr/>							
			9,89,80,811	11	9		
<hr/>							
ASSETS.				Rs. As. P.			
Government Securities	...	...	1,21,60,187	14	0		
Loans on Government Securities at Head Office and Branches	...	...	63,03,361	3	9		
Accounts of credit on Government Securities at Head Office and Branches	...	...	35,95,625	13	7		
Mercantile Bills discounted at Head Office and Branches	...	...	2,42,13,716	1	3		
Dead Stock	...	...	12,00,431	9	9		
Stamps	...	...	13,786	9	0		
Balances with other Banks	...	...	2,66,646	10	1		
Sundries	...	...	1,62,673	2	11		
				<hr/>			
			4,79,15,829	0	4		
Cash and Currency Notes	}	10	2,21,73,509	5		5,10,71,482	11 5
at Head Office, Rs.							
Cash and Currency Notes at Branches, Rs.	...	...	2,88,97,973	5	7		
				<hr/>			
			9,80,86,811	11	9		
<hr/>							

J. GORDON.
(735-1) Chief Accountant & Deputy Secretary.

By order of the Directors.
R. HARDIE.
Depy. Secretary and Treasurer.

To BE peremptorily sold, pursuant to a decree of the High Court of Judicature at Fort William in Bengal, in its Ordinary Original Civil Jurisdiction, made in a certain suit, wherein the Land Mortgage Bank of India (Credit Foncier Indien) Limited is plaintiff, and Sibchunder Carformah and another are defendants, on and bearing date the twenty-sixth day of February one thousand eight hundred and sixty-nine, by the Registrar of the said Court, at the Town Hall, on Saturday, the twenty-ninth day of April proximo, at the hour of twelve o'clock at noon, the following property, viz. :—

All that upper-roomed messuage or dwelling-house and buildings, situate in Durmahatta Street, in Calcutta, and known and distinguished as No. 15½, formerly 292 in the same street, together with the piece or parcel of land or ground belonging thereto, and whereon the said messuage and buildings are erected and built, containing by estimation seven cottahs and thirteen chittacks or thereabouts, be the same more or less, and bounded on the North by land the property of Heera Lall and Gour Sunder Katma; on the South by land used as a foot path; on the East by the Thakoorbaree called or known as Hurrishunder's Thakoorbaree; and on the West by land the property of Madhub Chunder Poramanika and of Brojonauth Katma, or howsoever otherwise the said messuage, land and hereditaments is or may be bounded, and which now are or formerly were in the occupation of Sibchunder Carformah and Woomesch Chunder Carformah, and the same were comprised in a pottah granted to them and Moheshchunder Carformah, deceased, by Rajah Radakant Deb, the zemindar of Sootanooty, and dated on or about or corresponding with the thirty-first day of March one thousand eight hundred and sixty-five, and also all other the hereditaments comprised in the same pottah.

For further particulars and for conditions of sale, apply at the Office of Messrs. Collis & Co.

R. BELCHAMBERS,
Registrar.

COLLIS & Co.
REGISTRAR'S OFFICE;
HIGH COURT, ORDINARY ORIGINAL
CIVIL JURISDICTION,
Calcutta, the March 1871.

(734-2)

Dehra Dhoon Tea Company "Limited."

NOTICE is hereby given that an Ordinary General Meeting of the Shareholders of the above-named Company will be held at the registered Office of the Company, No. 134, Canning Street, Calcutta, on Friday, the 21st day of April next, at 4 P.M., to take such proceedings as could have been taken at the Ordinary Half-yearly Meeting called for the 28th day of February last, and ultimately adjourned *sine die* for want of a quorum, and among other things to elect Directors.

And notice is hereby further given that the Meeting will be afterwards made special or extraordinary for the purpose of passing resolutions for altering and adding to the articles of Association of the Company in respect of the following matters :—

First.—That the registered Office of this Company shall be at Dehra Dhoon, or at such other place as the Directors may from time to time appoint.

Second.—That the Directors shall have power to appoint a Calcutta agent for the sale of tea (the production of the plantations), the purchase and despatch of stores to and from Calcutta, the payment of dividends to Shareholders, the registering of transfer of shares, and such other business as may be necessary.

Third.—That having regard to the 9th article of Association of this Company, as to the borrowing powers of the Directors, and the effect of the resolutions in respect of the same powers passed at the Extraordinary General Meeting of the Shareholders held on the 27th day of February 1867, and confirmed on the 26th day of March, and any action that may have been taken thereunder, the Directors shall now have power to carry out the resolutions passed at the Extraordinary General Meeting of the Shareholders of the Company held on the 28th day of January last, in respect of granting debentures to the Shareholders or the purchasers of the mortgage debt there referred to.

By order of the Directors,

T. E. CARTER,
Secretary.
CALCUTTA,
The 14th March 1871.
(713-5)

CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers, any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned —

Notes wholly lost or destroyed.

Register No	No of Notes	Value	Name of Claimant
		Rs.	
3878	A ₇ 93092 " 89711	50 50	} Nuffer Chunder Dutt.
3879	A ₈ 46486	500	Kedarnath Mitter.
3889	A ₀ 98566	100	Anboo Khoy.
3893	A ₄ 35572	100	Rameshwar Nauth.
3894	A ₄ 95151	100	} Dist. Supdt. of Police, Chumparun.
3896	A ₄ 22136	100	Jodoonath Patter.
3897	A ₄ 36551	100	Shank Smile.
3901	A ₇ 97510 " 91291 " 99039 " 96422	50 50 50 50	} C. Hickie, Esq.
3907	A ₈ 42331	500	J. H. Wilhamson.
3908	A ₀ 05110	20	C. A. Finney.
3909	A ₀ 85110	100	Gopaul Chunder Patuck.
3910	A ₀ 18705	20	A. Banks.
3915	A ₁ 01539	50	Mowlabux.
3916	A ₁ 07616	20	A. Banks.
3921	A ₇ 64098	100	Gumbheer Chund Cuppoor Chund.
3890	A ₁ 45252	500	Esmile Ebrahim.

Notes partially lost or destroyed.

		Rs.	
3882	A ₈ 50238	10	Major Galloway.
3883	A ₀ 10530	10	J. H. Dunn.
3884	A ₀ 89514 " 03796	10 10	} Kristojee'un Ghose.
3887	A ₇ 40816	10	H. Todd.
3891	A ₇ 52575 A ₇ 86433	20 50	} Modhusudun Chowdry.
3892	A ₀ 45321	10	Wattenbach, Heilgers & Co.
3898	A ₀ 04513	1,000	Hurruck Chund Dyal Chund.
3904	A ₀ 78660	10	Rajkristo Roy.
3906	A ₇ 18959	1,000	Allabuksh.

Notes partially lost or destroyed.

Register No	No of Notes	Value	Name of Claimant.
3911	A ₁ 63170	20	J. R. Hoare.
3912	A ₇ 87000	50	Kahdas Dutt.
3913	A ₀ 78596	100	Byoy Gobind Mondole.
3914	A ₄ 16954 " 16951	100 100	} Ramhurry Bhya Gyawal.
3917	A ₄ 49987	10	Chotee Lal.
3918	A ₇ 37115 " 06944 " 54452	10 10 10	} Ramgotty Mookerjee.
3919	A ₁ 23176	20	Prosono Coomar Ghose
3920	A ₁ 05625 " 15304 " 63943 " 12409	100 20 20 20	} Moty Loll Doss.
3739	A ₇ 05161	10	A. Woodward.

Wrongly joined.

		Rs.	
3885	A ₁ 53006 " 13206	} 20	Eesur Chunder Mookerjee.
3886	A ₁ 49231 " 73250	} 20	Doorga Doss Mookerjee.
3888	A ₈ 92173 " 92175	} 10	The Chief Pay Mast East Indian Railway.
3892	A ₀ 72934 " 21252	} 10	Wattenbach, Heilgers & Co.
3899	A ₁ 16412 " 18114	} 10	Shumboo Chunder Roy.
3903	A ₁ 36193 " 36195	} 20	The Revd. H. Shea.
3905	A ₁ 77585 " 55258	} 20	Kasee Shudun Shaw.

L. BERKELEY,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,
The 3rd April 1871.

SELECTIONS FROM CALCUTTA GAZETTES

Volume V., price 5 Rupees; 8 Annas
for packing and postage.

Selections from Calcutta Gazettes

OF THE YEARS

1816 to 1823 inclusive,

SHOWING THE POLITICAL AND SOCIAL CONDITION
OF THE ENGLISH IN INDIA UPWARDS OF

FIFTY YEARS AGO.

By HUGH DAVID SANDEMAN, C.S.,

Accountant-General, Bengal, and Member of the Record
Commission.Volume I, 3 Rs., and Volumes II, III, and IV., at
Rs. 5 each, are still available.OFFICE OF SUPDT. GOVERNMENT PRINTING,
8, HASTINGS' STREET, CALCUTTA.

Notice.

Two good rooms available for Office accommodation at the Office of the Commissioner of the Presidency Division, No. 3, Theatre Road. Rent, Rupees 65 a month. (13—f. n.)

Bridgeman Tea Company, "Limited."

THE Annual General Meeting of the Shareholders will be held at the registered Office of the Company, No. 27, Dalhousie Square, on Thursday, the 13th April, at 3 P.M., for the purpose of receiving the Directors' report, passing the accounts to December 31st, 1870, and transacting other business.

ANSTRUTHER & Co.,
Agents.

CALCUTTA,
The 28th March 1871. (729—f. n.)

Notice.

COHN BROTHERS & Co. will sell by public auction this day, the 5th April 1871, at their premises No. 10, Clive Street, on account of those concerned, more or less damaged by sea water, ex steamer *Ferdinand de Lessops*, 90 gross 11 dozen packs Playing Cards, and 500 reams Note Paper with Envelopes attached—Cases Nos. 203 to 211, 213 to 222, and 224.

(737—1)

Notice.

THE public are hereby cautioned from purchasing or negotiating or in any way dealing with the undermentioned Company's papers which are delivered over to Sreemutty Khantomoney Dossee, under a decree of the High Court, Calcutta, to be held and enjoyed by her as a Hindoo widow in the manner proscribed by Hindoo law:—

5-4 p. et.	of No. 10743 of 21697 of 1842-43	Rs. 500
"	" 011890 of 3918 of "	" 18,300
6-4 p. et.	" 012886 of 007449 of 1854-55	" 5,500
"	" 007640 of 004971 of "	" 500
7-4 p. et.	" 007886 of 004285 of 1865	" 1,000
"	" 008016 of "	" 57,000
5 p. et.	" 025789 of 11697 of 1856-57	" 9,200
4 p. et.	" 31396 of 1854-55	" 5,000
"	" 4563 of 3619 of 1835-36	" 5,000

(733—1)

1,02,000

SELECTIONS FROM UNPUBLISHED RECORDS OF GOVERNMENT

FOR THE YEARS

1748 to 1767 inclusive.

RELATING MAINLY TO THE SOCIAL CONDITION OF BENGAL.

With a Map of Calcutta in 1784.

BY THE REV. J. LONG,

Member of the Government Record Commission.

CALCUTTA:

OFFICE OF SUPDT., GOVERNMENT PRINTING,
8, HASTINGS' STREET.

Central Provinces Gazetteer.

EDITION OF 1870 in one Vol.

A LIMITED number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol., exclusive of postage charge. Apply to

MESSRS. THACKER, VINNING, *Bombay*,

MESSRS. THACKER, SPINK & Co., *Calcutta*,

or to Supdt., Chief Commr.'s Office, *Nagpur*.

Edited by the Secretary, Board of Revenue.

THE FIRST COMPLETE EDITION OF THE RULES OF THE REVENUE DEPARTMENT.

In one Vol., strongly bound half calf, interleaved,

Price 6 Rs.; Packing Charges and Postage 1 Re. extra.

[Should postage stamps be remitted, one anna additional in the Rupee must be sent to cover discount on sale of stamps.]

RULES

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

REVENUE DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

This work supersedes "Hume's Manual," and will be the Text Book for the examination of Assistant and Deputy Collectors, so far as the Rules of the Board of Revenue are concerned. It is indispensable to all Revenue Agents and Pleaders who practise in Revenue Courts, and to all who have business in Revenue Offices throughout the country.

The number of copies available is limited.

ALSO

Price 4 As. Packing Charges and Postage 2 annas extra,

WASTE LAND RULES,

BEING

CHAP. XXVI. OF THE RULES OF THE BOARD OF REVENUE

CALCUTTA:

OFFICE OF SUPDT. OF GOVT. PRINTING,
No. 8, HASTINGS' STREET.
1868.

Just Published.

Bengal Official Army List.

Corrected up to January 1, 1871.

The Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-Official Supplement, containing the latest corrected Civil List, War Services of Officers, &c., &c. By authority of Government. Price, Rs. 5; and 8 annas extra for packing and postage.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings' Street, Calcutta.

Postal Notice.

SEA AND OVERLAND MAILS

For	Box closes at	Date	Per Steamer
Akyab, Rangoon, and Moulemein	6 P M	5th April	Bushier.

The next Overland Mail *via* Bombay will close on Wednesday, the 5th April 1871

2 Book post and pattern packets must be posted on the 4th

3 There will be no Express.

Postage chargeable by the new route *via* Brindisi and Germany —

	As P
For the United Kingdom	Each letter per ½ oz 8 0
	Each newspaper per 4 ozs 2 8
	not exceeding 1 oz 2 0
	not exceeding 2 ozs 3 4
	not exceeding 4 ozs 4 8
	every additional ½ oz 4 8
For places served through the United Kingdom	Each letter 8 pie per ½ oz less than the published rate for a letter sent <i>via</i> Marseilles
	Each newspaper 8 pie per 4 ozs more than the published rate for a newspaper sent <i>via</i> Marseilles
	Each packet of books or pattern 8 pie per 4 ozs more than the published rate for a packet sent <i>via</i> Marseilles

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy published in the Notification of this department dated 2nd September 1870

N.B.—The letter box will close at 6 P M precisely after which hour Overland letters fully prepaid and bearing an extra postage stamp of two annas on each cover will be received up to 7 P M or bearing an extra postage stamp of four annas on the cover up to 7 P M, and after 7 up to 8 30 P M by a Post Office Clerk at the East Indian Railway Station, Armenian Chhat

W. H. McGOWAN,
Post-Master.

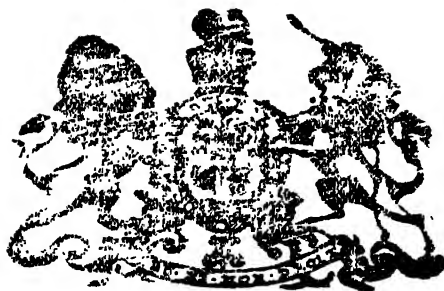
CALCUTTA,
The 31st March 1871.

List of remaining and unclaimed letters accumulated in the Calcutta Post Office during the week ending 1st April 1871.

Ackland W H	Leonard Miss E.
Bohlen Mrs	Mun I H
Bholanath Banerjee	MacLennan N S.
Berger G	Moses, Mrs
Bushell Pro	Manuel R A.
Brown T H	Martin W
Boulton S	Minly A E
Gartner J	Mudge L A
Chambers H M	Mathew Mrs
Chatterton Capt J. D	McMahon Major A R.
Cowan Dr W	McKay Mrs
Dalton Col E F.	Nolin Lieut Cr.
DaCruz P	Parson C
D Rozario F	Phillips Esq
DeCruz M J	Parker Miss L S
Densford H J.	Preston Mrs
Dobson G. L	Payne Miss A
Forsyth J	Rothschild and Co
Farnum J	Ramsay Major W
Fytche General.	Rodrigues A
Gleeson Miss F	Stewart A
Grace Conductor J E	Smith M W
Gunn S C S	Scott W
Gray C	Secretary of the English
Grant H	Scottish Marine Assurance
Gleeson A G	Company Limited.
Henderson Mrs	Schunburgh J
Holroyd Lieut Col C	Shultry, H
Hindage Capt	South J S
Hockley J H	Shepherd, H P
Jollin M	Tiles J J
Kemp M	Troy M
Littlewood Lieut	Talbot C
Ladlie I C	Whyland S

W. H. McGOWAN,
Post-Master.

CALCUTTA POST OFFICE,
The 3rd April 1871.



APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, APRIL 5, 1871.

NOTICE

Is hereby given that the sale of the proprietary right of Government to the Estates enumerated in the following Advertisements of Sale will be made subject to these

CONDITIONS OF SALE:

1st.—The Estates to be sold, subject to the Government Revenue against each, to the highest bidders above the upset price.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Schedule of Assessment made by the Revenue Authorities.

3rd.—If the amount of purchase-money do not exceed Rupees 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rupees 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding Office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the Estate to be again put up for sale at the risk of the defaulting Purchaser after issue of advertisement as in the case of original sale.

5th.—In addition to the ordinary Government Revenue fixed on the Estates, the Purchasers shall be bound to pay for the construction of roads and improvement of communications one per cent. on the Government Revenue assessed from the date of entry upon the purchase. This sum will be leviable in the same manner as other arrears of Revenue.

By Order of the Board of Revenue. L. P.,

D. J. McNEILE.

Officiating Junior Secretary.

ADVERTISEMENT OF SALE.

NOTICE is hereby given that the proprietary right of Government to the undermentioned Estates, situate in the District of Sylhet, will be put up to sale, at the Sylhet Collectorate, on Saturday, the 15th April 1871, corresponding with 3rd Bysack 1278 B.S.

The purchasers of these estates will be subject to the conditions of sale notified, under the signature of the Secretary to the Board of Revenue, at the head of this Appendix, except the 1st, 2nd, and 5th, conditions.

Number in statement of Government Estates.	Number on the District Roll.	Names of Estates and Pergunnahs.	Approximate Area in Acres.	GOVERNMENT REVENUE.			Upset Price.	REMARKS.
				Revenue assessed	Road Cess.	Total.		
		<i>Mahal Khas.</i>	A. R. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	
782	2587	Anupram Kar, Pergunnah Daka Dakhin ...	0 0 22	.....	.....	.....	1 12 4	
784	53282	Mahal ditto., Golabram Deb, Bholanath Deb, Ram Mohun Deb, Rampersad Deb, Durgachurn Deb, Chardram Deb, and Jugo Mohun Deb, Pergunnah Bejurah ...	0 2 5	.....	.....	.....	8 15 4	

SYLHET COLLECTORATE,
The 20th January 1871.

For Collector. (F)



SUPPLEMENT TO The Calcutta Gazette.

WEDNESDAY, APRIL 5, 1871.

OFFICIAL PAPERS.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT, separately, on payment of six Rupees per annum if delivered in Calcutta, or twelve Rupees if sent by Post.

Proceedings of the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations.

Saturday, 25th March 1871.

Present:

HIS HONOR THE LIEUTENANT-GOVERNOR OF BENGAL, *presiding.*

T. H. COWIE, Esq., *Advocate-General*,
THE HON'BLE ASHLEY EDEN,
A. R. THOMPSON, Esq.,
V. H. SCHALCH, Esq.,
MOULVY ABDOL LUTEEF KHAN BAHADOOR,
T. M. ROBINSON, Esq.,

F. F. WYMAN, Esq.,
RAJAH JOTEENDRO MOHUN TAGORE
BAHADOOR,
T. H. WORDIE, Esq.,
AND
BABOO DIGUMBER MITTER.

CALCUTTA MUNICIPALITY.

THE HON'BLE ASHLEY EDEN moved that the Bill to amend Act VI of 1863, passed by the Lieutenant-Governor of Bengal in Council, be passed.

The motion was agreed to, and the Bill passed.

RECOVERY OF FINES.

MOULVY ABDOL LUTEEF moved that the report of the select committee on the Bill to make better provision for the recovery of certain fines in Bengal be adopted, and the Bill withdrawn.

MR. WYMAN said he did not find from the report of the select committee that any argument had been adduced against the necessity of making additional provision for the recovery of the fines imposed under the authority of the Suburban Slaughter-house Act. He therefore wished to ask whether it was competent to introduce a Bill for the more efficient working of that law.

THE HON'BLE ASHLEY EDEN said he would explain how the matter stood. Originally this question came before the Government on the recommendation of the Commissioner of Police that an Act amending the Slaughter-house Act should be passed. While that reference was pending before the Government, notice was given by the hon'ble gentleman of a Bill which purported to be a Bill to make better provision for the recovery of certain fines imposed by Acts passed under a long series of legislation prior to the year 1862. But when we came to look into the matter we found, as was stated in our report, that there was no necessity to amend the process laid down in all those laws for the recovery of the fines imposed under them, the process laid down in those laws, was fixed after due consideration at the time, and there had been no oversight in the matter as had been stated, and really it appeared that all that was proposed was by a sort of side-wind to amend the Slaughter-house Act. In consultation with the learned Advocate-General we came to the conclusion that if an Act required amendment, it was much better that it should be done in a frank and open manner and not as it were by a side-wind including the Act to be amended with a number of other Acts which there was no necessity whatever to amend. This Bill would, therefore, be withdrawn, and the question of amending the Slaughter-house Act would remain as open as it was before this Bill was introduced; and he had no doubt that the hon'ble member himself would, on behalf of the Government, introduce a Bill to amend what was found defective in the Slaughter-house Act.

The motion was then agreed to.

LOCAL RATES FOR LOCAL PURPOSES.

MR. SCHALCH moved for leave to bring in a Bill for local rating for certain local purposes. He said it would be in the recollection of the Council that three years ago the Government of India had requested that the local Governments should provide means for education and the construction of roads and other works from local cesses. Considerable discussion took place at the time, and the matter was then referred to the Secretary of State for India, who entered fully into the question of local rating for local purposes, and explained at length the arguments which induced him to decide in favor of the proposed local cesses. He need not detain the Council by entering into all those arguments, but he would state to the Council the conclusions to which the Secretary of State had arrived, and on which it had now been found necessary to take action. In the Despatch of the Secretary of State it was stated—

"There is still much absolutely requiring to be done, if the condition of the people is to be improved, which the Government cannot undertake out of imperial funds. It cannot out of the means now remaining at its disposal make and maintain the roads and bye-roads required for developing the resources of a country so vast as India. If, therefore, this work is to be done at all, it must be done by the help of rates established for the purpose. In like manner it has been assumed in all the discussions which have arisen during recent years upon this subject, that the expenditure which may be required for the vernacular education of the people, and for sanitary improvements, cannot be afforded by the imperial revenue, and must be met, in the main, out of the same additional resources. There appears, indeed, to be no alternative, unless it be the alternative of allowing the country to remain without drainage, and without roads, and without education."

"Such cesses should be laid upon the owners of land only in common with other owners of property which is of a kind to be accessible to the rate."

"Where such rates are levied at all, they ought, as far as may be possible, to be levied equally without distinction and without exemption upon all the holders of property accessible to the rate."

Further on the Secretary of State observed—

"It would indeed be most desirable if the local character of these rates could be emphatically marked by committing both the assessing of them and the application of them to local bodies" * * * * * and if possible to carry the people along with us through their natural native leaders, both in the assessment and in the expenditure of local rates.

"It is, above all things, requisite that the benefits to be derived from the rates should be brought home to their doors,—that these benefits should be palpable, direct, immediate."

And the Despatch finally expressed the approval by the Secretary of State of the suggestion that—

"Until the system, machinery, and incidence of local rating in Bengal has been satisfactorily established, so much only should, in the first instance, be raised as is required for roads."

This Despatch was forwarded to the Government of Bengal in a letter from the Governor General in Council, in which the Governor General observed—

"His Excellency is most sincerely desirous that every opportunity should be given to the people to participate in the management of their local affairs. He believes that the comparatively limited experience which has been gained on the subject is not discouraging. In any plan which may be considered this primary object should never be lost sight of, and he will, with this view, gladly assent to any measures which the Lieutenant-Governor may propose for ensuring the co-operation of the intelligent classes of the community both in the levy of the rates and in the disposal of their proceeds."

On receipt of this correspondence the then Lieutenant-Governor of Bengal appointed a committee for the purpose of suggesting means for local rating for local purposes, and in the instructions to the committee he observed—

"The decision pronounced by the Secretary of State on the important question of local cesses having been arrived at after mature consideration of the differing opinions which are held upon the subject, it will of course be understood that there should be no discussion in the committee in regard to the principle of the measure which has now to be carried out. It will be desirable that the deliberations of the committee should be strictly confined to the preparation of a scheme of local taxation in accordance with the views expressed in the despatch of the Secretary of State."

That committee, of which he (Mr. Schalch) had the honor to be appointed President, was composed, in addition to the official element represented by a member of the Board of Revenue and a Secretary to the Government, of a member representing the British Indian Association, of a European gentleman who was interested in the management of many extensive estates, and a native gentlemen of considerable mofussil experience. The committee found their task rather a hard one, and after a couple months of careful deliberation they submitted to the Government a draft Bill and a report in which they stated the principles on which the Bill was prepared, and their reasons for coming to the conclusions which they had arrived at. That report and draft Bill had been considered by the Government, and it was now proposed to lay before the Council a measure founded very much on the draft Bill of the committee, adopting many of its principles, but not altogether adopting all its details.

It was proposed that the cess which should be imposed should be a cess bearing on all classes, which were divided into the agricultural and the non-agricultural. As regards the former class it was proposed that a cess should be imposed which should be based on the gross rental of the land; that the collection of such cess should be placed in the hands of the recorded proprietor of the estate; that all persons who had any interest in the land should bear a fair proportion of the cess, and that facilities would be afforded to the proprietor, whom the Government would hold responsible for the collection of the cess, to recover the due proportions of the rate from all parties interested in the land. It was proposed to avoid all intermediate governmental agency in the assessment and collection of the rate, so as to escape, if possible, those evils which had been felt by the employment of such agency in the collection of other taxes; and with that view it was proposed that the assessment should be left entirely to

the people themselves under such safeguards as it was hoped would ensure with some accuracy a correct and fair return of income. The provisions for effecting these safeguards would be rather complicated, and he would not therefore now take up the time of the Council by referring to them.

With regard to the non-agricultural classes great difficulty was felt by the committee in arriving at any conclusion. But after much deliberation and very great hesitation it was determined to levy the cess by a graduated house-tax. That proposal would be introduced in the Bill; but it was felt that great difficulties existed in connection with such a tax, and it was hoped that the deliberations of the Council might find some alternative which would be open to fewer objections than those with which the collection of a house-tax was undoubtedly beset.

He had thus stated the principles on which these two great classes of the general community were proposed to be assessed. He would now say a few words as to the mode in which it was proposed to administer the funds obtained from these assessments. It was intended that the application of the tax should be entirely and wholly local, that was to say, that the proceeds of the assessment raised in any one district should be entirely appropriated to the purpose of constructing roads and other communications in that district, so that the people might have evidence before them that the tax was imposed entirely for their own benefit. With regard to the mode of administering the tax, it was proposed, in accordance with the recommendation of the Secretary of State, to which he had already referred, that the application of the proceeds should be entrusted to local bodies, and for this purpose a committee should be appointed in each district, and that at least two-thirds of its members should be persons who are not salaried officers of Government. Such committee would be required to determine the amount which was to be yearly expended; upon it would rest the responsibility of seeing that the funds raised were properly applied and expended.

In thus putting the whole matter before the Council, he had avoided entering into any argument with regard to the principles on which the Bill was founded, because he did not think that the Council had now before them sufficient data for entering into that discussion, and because he thought that the discussion had better take place on a subsequent occasion when he would move that the Bill be read in Council, and when the Council would have been placed in possession of all the facts and circumstances of the case; and farther, because, according to the Rules for the conduct of business, the Council did not, it appeared to him, in merely sanctioning the introduction of a measure, pledge themselves to the principles, or even to the details, of the Bill, which could probably be better discussed at the next stage of the Bill.

HIS HONOR THE PRESIDENT said that he wished to take the opportunity afforded to him by the motion placed before the Council by the hon'ble member on his left (Mr. Schaleh), to make a Statement regarding the financial position of the Province of Bengal. He would, with the permission of the Council, allow himself a latitude in going somewhat beyond the scope of this Bill, in order to make a somewhat general financial statement. He wished he could have placed in the possession of the Council that exact Budget of Receipts and Expenditure which was contemplated by the Resolution of the Government of India of the 14th December last, by which the scheme of local finance was inaugurated. But he feared that, under the circumstances of these provinces, it was impossible that he could do so to the extent contemplated by that Resolution of the Government of India. Hon'ble members were aware that not only was the system inaugurated by the Resolution a new system, but that a change in the *personnel* of the Government of this Province had lately taken place; that he himself, as the head of the Government, was new to the administration, and that it would take some time to make himself acquainted with the full details of the administration of the several departments. Therefore he must submit to this Council that in order to enable him to place before the Council an exact Budget of Receipts and Expenditure, to enable him to go fully into the details of the expenditure of the several departments, to criticize details, to cut down where it might be cut down, to stop the tide of expenditure where it could be stopped, it would be necessary carefully to scrutinize the whole of the administration of the several departments, and that he must have time to enable him to do so effectually. What he proposed was this: that before the commencement of the financial year, which would begin on the 1st of April next, he thought it right and respectful to place the Council in possession of all that he knew himself in regard to our financial position. It had been generally considered necessary to make a mystery of financial affairs; but on the principle that honesty was the best policy he desired to open his heart to the Council, to make a clean breast of it, so far as he himself had any knowledge of the subject.

He had spoken elsewhere regarding the advantage which was likely to accrue from the scheme of local finance which had been inaugurated by the Government of India. He believed that in giving them a certain control over their own finances and making them interested in their own administration, a power was given which the Government and the Council were not likely to abuse by unduly burdening the Province for which they legislated. But at the same time, whilst acknowledging fully the advantages of the new system, he must state that he had felt to the utmost the sense of the responsibility laid upon them, and on him to some extent as the head of the Government, and that we were now about to approach that view of the matter in which we had to consider the responsibility of the burdens laid upon us along with the advantages which would result from the scheme of local finance conceded by the Government of India.

With a view to consider what those burdens were, he should lay before the Council such figures as he had been able to prepare. They would not be exact figures; his calculations

must proceed on the original scheme set forth in the Resolution of the Government of India. Since that scheme was promulgated several re-adjustments had been made by the Government of India; but he would mention that they had only reached this Government within the last two days, and he had therefore been unable to prepare the accounts in which these figures had been introduced. The nature of these adjustments was to make some small additions to the assignments which had been formerly made to us, at the same time that they carried with them certain additional charges. The Financial Department were a somewhat dangerous sort of people to deal with, and before we proceed to congratulate ourselves in consequence of any gifts received from them, we must look narrowly into the whole of the charges. He himself was inclined to look at the gifts of the Financial Department with caution and care.

He should like to produce a Budget distinct from, and independent of, the arrangements for local cesses, and which he might call the Provincial Budget, so as to distinguish provincial taxation from that question of local cesses. Provincial taxation and local cesses were in principle quite distinct from one another, and he thought that the question of local cesses for specific local purposes should, as far as possible, be kept quite apart from the other question of provincial finance. The Local Rating Bill would be for proper local purposes as the hon'ble member who asked leave to introduce the Bill had pointed out to the Council in submitting his motion. In point of fact local funds and cesses of various kinds had existed in several Provinces long anterior to the provincial arrangements now for the first time about to be commenced. And he might say here that the Bill of which the hon'ble member had charge, was a measure which had been under consideration before the scheme of financial decentralization was made known by the Government of India.

He was the more inclined to avoid any appearance of confounding the two subjects, because, while some other local Governments had, he hoped unjustly, incurred the imputation of improving the occasion to add to their provincial resources more than the burden imposed on them by the Government of India, he was especially desirous that the question of local rating in Bengal should not be prejudiced by any suspicion of the kind; that it should be quite understood that any proposal for local rating would be in good faith for really local objects, and subject to effective local administration. It would be seen, however, as he proceeded, that, as a matter of account, the two subjects necessarily ran very much into one another. And the local cess question having been the earliest, we were, on that subject, more near a definite plan, which Mr. Schaleh had proposed shortly to lay before the Council. He therefore took the opportunity to discuss our financial position generally, but should principally advert to the provincial finance. He should first try to make clear what the burden transferred to us from the Government of India really was, that is to say, what sums we must make good which must otherwise have been found by the Government of India. He had prepared statements showing the figures as clearly as he could put them.

The expenditure in past years on Civil Buildings, now reserved as imperial, and on establishments was so mixed up with similar charges transferred to the local Governments, that he had not been able to obtain a complete statement of the total expenditure on those departments for some years past, but he should show presently how the principal departments stood on a comparison of a series of years.

He held in his hand a general statement* (A) for the years 1869-70 and 1870-71, with a rough note of the expenditure of the previous year 1868-69. It had been said in some places that the years on which the grants for future years were based, 1869-70 and 1870-71, were starved years, and therefore not years on which a proper comparison could be made. Exception was taken to the word "starved," and he would call them reduced years; at any rate he might state, without fear of contradiction or doubt, that our financial allotments were reduced in those years on account of the recent financial crisis. Reductions took place in those years in two ways—*first*, by checking the natural growth of the Educational and other departments, which were necessarily subjects of natural growth; and *secondly*, by very large reductions of the sums allowed for some other departments, as he should presently show when he came to deal with those special departments. In the meantime he might say generally that the departments of Jails and of Education, especially the latter, were completely checked as regards their growth. On the other hand, in the departments of Police, Roads and Improvements, and Civil Buildings, large reductions had been made: they were not only checked in their growth, but were reduced heavily. The only department in respect of which the growth was not checked, was the Medical Department, that being a department on which it would be very difficult and very invidious to attempt to place a very great check.

The year 1868-69 was the last year before what he might call the financial crisis. At that time the Government of India had not placed any extraordinary check on expenditure, but were as liberal as the state of the finances would admit of their being. He could not give precisely the expenditure in that year in the departments which were now made over to the local Governments; he was only able to give a rough approximation to the expenditure in that year. Making allowance for such portions of the expenditure in the department of Civil Buildings as were considered to be Imperial, he found that the sum allotted for all the departments, which were now made over to the local Government, in that year 1868-69, before the reductions were made on account of the financial crisis, was in round numbers about 180 lakhs of rupees. As regards the years following, viz., 1869-70 and 1870-71, the only point of difference between the Statement which he held in his hand and the statement of the assignments made by the Government of India was in regard to the one item of Civil Buildings. It so happened that the Government of India had adopted, in respect of our allotments for Civil

* Vide Appendix.

Buildings, a different principle from the principle adopted in respect to the assignments made for other departments. They had not given us, for expenditure on ordinary civil buildings, the sum assigned to this Province for the same purpose in 1870-71, which was the year that was taken as the basis of their financial arrangements; but they had taken the total sum granted for Civil Buildings in the year 1870-71, viz., fifteen lakhs, and they had deducted from that, not the sums given for Imperial Buildings in that year, but the average proportion of several years before, when the Government had been much more liberal, not to say extravagant with regard to the construction of buildings in Calcutta. Whereas we only got for these buildings in the past year two lakhs of rupees, they had proceeded on the average proportion of the allotments on this account for previous years, and deducted four lakhs, and therefore they had given us two lakhs of rupees less than in the past year on which the assignments were based. It was to be hoped that this would eventually be conceded, that even the Financial Department might be induced to give the two lakhs of rupees which it had thus deducted. But the Financial Department were very hard to deal with, and we could not be sure that we should get back those two lakhs. Still, so far as the year 1870-71 was concerned, he was justified in adding these two lakhs for the purpose of comparison.

Before he proceeded to enter into the details of the expenditure on account of the several departments, he should allude to certain statements which had been made, from which it might be inferred that the Government of this province had not been burdened with the responsibility of finding considerable ways and means. It had been declared in the Government Resolution of 14th December, that the local Governments must bear certain burdens, present and prospective, but it had been sought to explain away the effect of the resolution and declarations of the Government of India, and it was done in this manner:—Those who made such statements took the departments which were not cut, but only checked, and dealing with these departments alone, and omitting from the account the departments which were cut, they professed to show that we had been subjected to no deduction whatever. But he thought it was perfectly clear that if the growing departments were checked and others cut down, then as a whole we had been reduced a very considerable sum, as was shown by the original Resolution of the Government of India; and he was only doing his duty in showing the effect of the arrangement as a whole on our local budget and our local finances. He had one further observation to make in regard to the Departments of Jails, Education, and Medical, that a very large proportion of the expenditure on account of these departments was not included in the departmental charges, but was put as public works charges, and that the assignments at the present time of the Public Works Department had been so cut down that we were unable to carry on the buildings for those departments as we could desire. He thought then that our Jail and Education and other Departments had been cut down just as effectually as if it had been done directly, when great reductions had been made in the grants of the Public Works Department.

The general result of the Statement he held in his hand was to show that the reductions which had been made from the grants of the previous years were somewhat as follows:—The actual expenditure on all the departments now made over to the local Government was in 1868-69, speaking roughly, in round numbers 180 lakhs. Well, then, we had in one column the actual expenditure of the year 1869-70—the year in which the financial crisis occurred, and in which the expenditure was cut down to the utmost possible limit consistent with the arrangements made at the commencement of the year. The result of that cutting was that the expenditure which had been about 180 lakhs in 1868-69 was reduced to Rs. 1,61,58,000 in 1869-70, or in round numbers 161½ lakhs. In the next column we came to the grant for 1870-71. That grant was made after the financial crisis had been fully realized; it was made in the darkest times; at a time when it was thought necessary to impose a very heavy Income Tax under which we had lately groaned; and the result of the distribution made in the darkest times, and under the most starved circumstances, was that the grant was reduced to 154 lakhs of rupees. That was the year 1870-71.

Well, then, we came to the assignment made to us for the time to come. That assignment as the Council were aware, in accordance with the Resolution of the Financial Department of the Government of India, was obtained by taking the grant for the year 1870-71, and reducing it by something like seven per cent., thus throwing on the local Governments a burden of £350,000, which the Government of India had thought it necessary to save from the Provincial allotments. Well that reduction, with the two lakhs of rupees unaccountably cut from the Department of Civil Buildings, brought the grant for future years, which had been made permanent, to Rs. 1,43,42,412, or in round numbers 143 lakhs of rupees. The result of that operation was, that for the management of these departments for a series of years to come, we had 37 lakhs less than we had in the comparatively prosperous year 1868-69, and we had 18 lakhs less than we had in the first year of the financial crisis 1869-70, and we had nearly 11 lakhs less than we had in the worst year of the financial crisis 1870-71. He had said that the present grant had been arrived at by cutting seven per cent. from the last assignments made to the local Governments. Subsequently there had been assigned rateably to the local Governments the amount derived from the savings of the present year 1870-71, to the extent of £200,000, and our Bengal share was about £50,000. It was clear that if that grant was to be treated as a relief to our finances it was at best a relief for one year only. He was inclined to argue that in reality the saving was not an increase for even one year, but that it was a certain capital in hand, a cash balance which it would be necessary to retain for working expenses. But that seemed to him to be a

matter of argument and account, and was comparatively immaterial, because we were not now dealing with the finances of one year, but with the permanent arrangement of the assignment as a lasting resource; and if we were to make up a deficiency, seeing we were somewhat backward—we were several months behind the other local Governments—it seemed to him to be difficult to impose taxes very quickly, difficult to get the people to consent to taxes, and difficult to collect them, and that one year was little enough to do the thing thoroughly well, and to draw our money to meet the demands for future years. He would say that even if it might be possible, by cutting, clipping, and reducing in the various departments, and by drawing on our cash balances, even if it were possible to carry on through the coming year, still it was quite time that we should put our house in order, that we should bring home to the people of this country that, if benefits were to be derived by them, they must submit to a certain amount of provincial taxation. He was now speaking of provincial as distinct from local taxation. He had explained what the figures were in regard to the amount of the permanent allotments which the Government of India had made to us—that they were 37 lakhs less than the assignment made in 1868-69, 18 lakhs less than the assignments in the next year 1869-70, and 11 lakhs less than the assignments in the most economical year 1870-71. But he must also bring to notice that it had been stated, and rightly too, that one main feature of the scheme of local finance was this, that the departments that had been made over to us were not the revenue-producing departments, but those departments in which the expenditure was continually growing. Some of the departments were in their very nature departments in which the expenditure must grow with the growth of the population and the growth of civilization and wealth, such were the Educational, Medical, and other Departments. And it would be fair to this Council to state explicitly that when we proceed to put our house in order we must not only arrange for meeting the deficit of the present year, but we must arrange for meeting a deficit in future years, which must increase owing to the natural growth of those particular departments on which the health, wealth, and comfort and enlightenment of the country depended; and therefore we might expect that the deficit would be larger in future years, and we must so arrange our scheme of taxation that it should also increase in future years in accordance with the growth of our expenditure and the demands of these growing departments.

The expenditure for the coming year—he meant to refer to the estimates made out by the various departments—appeared to amount to 169 lakhs as against 143 lakhs assigned by the Government of India. Still he might tell the Council that by cutting down and reducing those departmental budgets we hoped to reduce that estimate. He was not now in a position to explain to the Council what the real expenditure would be; but this he might say that taking the estimates of every department as they were now given, and reducing them to the utmost extent that was found possible under the existing system, the Government had not up to this time succeeded in cutting them down to the figures at which the assignments had been made. For instance, he found that the allotment on account of Jails was Rs. 29,57,000, and that after submitting the estimates to revision, the officers of the Government had found themselves unable to assign less than 22 lakhs. Then he came to the Police Department, for which the allotment was Rs. 52,40,000. After carefully revising the estimate, and availing ourselves of the services of an hon'ble member of this Council (Mr. Eden), and reducing the departmental charges as much as possible, the result of that revision was to leave the police charges at Rs. 54,55,000, as against Rs. 52,40,000 in the budget assignment. And similarly in the Educational Department there was assigned 22 lakhs of rupees, the present estimate of the expenditure in that department being 24 lakhs. The Medical Department was always a growing department, the expenses which, up to this time, had gradually risen to Rs. 8,45,000, having now increased to Rs. 9,81,000. The particulars regarding each department he should explain in detail. But this he should say here, that the result of the present state of things was that he had been totally unable to make any estimate of the prospective charges for roads and civil buildings, sufficient money not being available. In some sense no doubt these were optional charges, which it was possible to stop altogether, and which were therefore entirely under our control; and the sum which was left to us, after providing the assignments for the other departments, and providing the necessary funds for repairs of roads, &c., was so small that it would be vain to estimate what the expenditure in this department would be until we saw what we could get and what we should have to expend upon this department.

Seeing then that the assignments of our growing departments had been checked, and that several other departments had been reduced, how were we to make up the sum by which we thus fell short of the most economical years that had gone, and to provide for future improvements and developments?

No doubt we could save something by looking more nearly into the administration, especially now that we had a direct incentive to do so, and by improved methods and possible reductions, but we could not expect to save the whole in that way; in fact what he had called the natural growth of some departments was such that it would much more than counterbalance all the savings that we could effect. He would ask the Council to examine briefly with him the departments which had been made over.

The first department he would touch on was, financially speaking, a small department, namely Registration, which could not be expected very largely to influence our position. He had occasion to say in another place, and he said again, that looking at the circumstances of

the country, and the object of the most necessary social improvements for which the system of registration was designed, he was strongly of opinion that registration never should be a source of revenue, that it should not be permitted to us to make that department a source of revenue, and that under any circumstances we ought not to do so. The result of the assignment made to us by the Government of India for this department was Rs. 55,000 less than nothing. If we considered that it was a just principle to extend and improve this department with the money we got from it, and not to apply it to other purposes, then, so far from benefiting from this department, we should have to make good a sum of Rs. 55,000 per annum.

Then he would go to the Printing Department. Perhaps we printed more useful books and extremely valuable papers than we could induce any one to read. Something might be saved there; but he must explain that the very large saving shown in the estimates for this department was not so much a saving in respect of books which nobody read, as a saving in account which he would explain. The fact was, that it was the practice for the printer of the Alipore jail press to supply printed forms, &c., to the different departments of the Government for which they executed printing work, and having a monopoly the Jail charged very much higher rates than those for which the work could be done in other presses. The charges for printing were enormously exaggerated, and the amount went to swell the jail receipts. That had now been reformed, and we should save a large sum from the nominal expense of printing; but in reality it would only be a readjustment of accounts; by decreasing the printing rates of the Alipore jail, and we should save a large sum in the expenditure on account of printing; on the other hand, we should lose just as much in the diminution of the jail receipts. Therefore he could not hold out any hope of gaining much from the savings in the Printing Department.

The next department he came to was Jails. They were all aware that this was a very important department. The whole of the success of our criminal administration after all rested on the good management of jails, because it was really of very little use that we should have to try prisoners and give verdicts by the aid of the whole machinery of justice, unless the main object was carried out by the sentences of the Courts being duly executed. In this Jail Department the assignment to us from the Government of India was nominally Rs. 20,57,000, but then from that was to be deducted 11 lakhs, which stood on account of receipts from the jails, principally the produce of jail manufactures. Consequently the result was, that instead of getting Rs. 20,57,000 we only got Rs. 9,52,000. Not only that, but there was something else very important. No doubt we got Rs. 9,52,000. But there was a peculiar arrangement which he must explain. In former times, as the Council were aware, prisoners were employed in making roads outside the walls of the jails. That system was put a stop to, and the magistrates of districts very naturally cried out. They said, your improved system of jail management may be all very fine, but our roads are going to the dogs. Having taken away the labor we derived from our prisoners, we ought to get the proceeds of your manufactures, as prison labor was one of the largest sources that we had for keeping in repair the roads throughout the country. The Government conceded this demand, and out of the grants made by the Government of India for expenditure on account of jails, there were included under that expenditure very large sums, including the printing profits, which were really made over for the purpose of making district roads. He found that in the year 1868-69 the sum made over out of the jail account for the maintenance of district roads in Bengal was so much as Rs. 5,40,000; in 1869-70 the sum made over was Rs. 4,06,000, and in the current year 1870-71, which was about to expire, we estimated that it would be nearly Rs. 3,68,000. Thus, speaking roughly, he thought he might say that out of the total sum which we received nominally for jails, in reality on the average a sum of Rs. 4,00,000 was devoted not to jails, but to the repairs of district roads. The consequence was, that if there were any change of system involving a diminution of the profits of jail manufactures, such as the reformed printing charges to which he had alluded, we must make up the sum now expended on account of district roads either from new provincial or from local taxation. In reality we had received for jails only about six lakhs per annum. Considering how large the province of Bengal was, how many were the districts into which it was divided, and how many were the jails in it, he need not say that an assignment of six lakhs of rupees appeared to him very small for the purpose, and that there was no hope of making any saving from this department. The result was rather likely to be very much in the contrary direction. He said so for this reason, that he was very much impressed with this belief that however excellent our jail system might be in respect to manufactures and the profits derived from prison labor, punishment had been to a very great degree sacrificed to the making of profits. He was not about to enter into the question how far for our long-term prisoners the present mode of employing prisoners in manufactures was good: how far the system was likely to deter people from the commission of crimes and at the same time to reform prisoners. It might be, for anything he could state to the contrary, the best system that could be adopted. But for short-term prisoners he thought it was totally impossible to apply that system. He had not had time to go round to the several districts of Bengal, and he had been obliged therefore to take a good deal upon trust. But he had examined the system adopted in the Alipore jail, which was held to be the model jail of Bengal, and he there found that although every endeavour was used for inducing long-term prisoners to learn the system of jail manufactures, there was no proper provision for the

punishment of short-term prisoners, and consequently they were allowed to go and cut grass and do other sorts of light labour, on the presumption that their term was so short that they were not likely to run away. That appeared to him to be defeating the whole object of punishment. He thought that if there was any class of prisoners in respect of whom there should be short and sharp punishment it was these short-term prisoners. The object of their punishment was to impress them sharply in a short time, and let them leave prison with the impression that a jail was a disagreeable place, and that they would not like to come there again. If that was not done it became necessary to substitute for short terms of imprisonment longer terms, which would give them greater opportunities of associating with the more hardened criminals, and thus completely demoralize them. He asked the Jail authorities how it happened that there was no proper degree of punishment for short-term prisoners, and he was told that it was impossible to teach any system of manufacture effectually within a short time, and there was no sufficient means of punishing them in any other way. Although, then, the system of manufacture in jails was carried out to great perfection, and although financially it had met with great success, it probably remained for us to expend a good deal of money in providing effectual modes of punishment for short-term prisoners. For these reasons, far from being able to effect any saving in the Department of Jails, it was probable that the expenditure under this head would go on considerably increasing. No doubt in the account of Jails it might be possible to avoid much additional expenditure, because we might only reduce our jail receipts and jail profits, but if so, the allotment for district roads must be reduced, and must be supplied by local cesses; that was how the jail question ran into the cess question.

The next department to which he came was the Police. The grant for this department was put down at Rs. 52,40,000. But this included a good deal for municipal police, in respect of whom seven lakhs was set down as receipts, and the result was that the real grant was 45 lakhs of rupees. When we looked back to former years, we should find that the Police Department had been submitted to very considerable reduction. He found that the expenditure on police, which amounted in 1868-69 to 61 lakhs, had been reduced in the following year to 58 lakhs. In the year after that it was reduced to 55 lakhs, and our estimate, after considerable revision, was for the coming year 54 lakhs; therefore, as far as the scrutiny of the existing system could go, the Police Department had already been very much reduced. The future of that police would very much depend upon the working of the new Chowkidaree Bill which had been lately passed by this Council, and which he might describe as a Local Cess Bill: he meant the Village Chowkeedaree Act. If the chowkeedars were turned into policemen, the regular police might be reduced. And on the other hand, if we were to maintain as chowkeedars merely the indigenous village institution, why then it would be a serious question whether in reality we could make any large reduction in the regular police. He did not think we could largely reduce that charge unless we could make a total and radical change in the system of the police, because, compared to other provinces, we had by no means a disproportionately large charge on account of the Bengal police. Take the case of the Bombay Presidency. There the charge on account of police in 1870-71 was 37½ lakhs of rupees, but by the reduction to which that charge was submitted under the Resolution of the Government of India it now stood at 35 lakhs. That was to say, the Bombay Government would obtain 35 lakhs of rupees for their police as against 45 lakhs granted to Bengal for that department. Well, now the fact of the matter was this, that Bengal was just about three times as large as Bombay in respect of area and population, while the assignments made to Bengal and Bombay, on account of police, stood in the proportion of about 9 to 7; or to put it more simply, with three times the population and territory, we had only about one-third more for our police than the Bombay Government had for their police. Therefore, he said, unless we were able to introduce very radical changes in the existing police system, we could not expect any further very large reductions from the police department. He would, however, promise that the whole subject of the police should have his most anxious and careful consideration.

* He would then take the Educational Department, which was a department which he had described as very progressive in respect of expenditure, as a very growing department, and he thought it was evident that it must be so, because the department was a comparatively young department. We had made certain rules for establishing certain schools and colleges, and had promised that on certain conditions we would give to private institutions grants of Government money. We had established these things in the hope that the demand for education would grow, that we would have more applications for grants of money; and if the size of schools and colleges increased, the expenditure in the Educational Department must naturally increase. There again the question of education ran into the question of local cesses for local education, which the hon'ble member in charge of the Bill to provide for local rates for certain local purposes, had already mentioned as one of the purposes to which some sort of local cesses might some day be applied. As the Council were aware, there had lately been a discussion on the question of education. There were two theories on the subject; one was that you should educate the upper classes, and that education should filtrate downwards; the other theory was, that we should educate the lower classes, the mass of the people, and that education should ascend upwards. He was not going to decide between these two theories. But he was of opinion that we should

LIV. Payment of the compensation shall be made by the Collector according to the award of the persons named therein, in the case of an appeal under the section III according to the decision on such appeal. Provided that nothing herein contained shall affect the liability of any person who may receive the whole or any part of any compensation awarded under this Act, to pay the same to the person lawfully entitled thereto.

PART III.—Miscellaneous.

LV. Sluices constructed in any public embankment shall be opened only by or with the general or special permission of the officer in the immediate charge of the embankment, under such orders, either general or special, as he may receive from the Engineer.

LVI. Every person who, without the previous permission of the Engineer obtained as hereinbefore set forth, shall erect, or cause or wilfully permit to be erected, any new embankment, or shall obstruct or divert, or cause or wilfully permit to be obstructed or diverted, any drainage channel, shall be liable on conviction to a fine not exceeding five hundred Rupees, or in default of payment to imprisonment for six months.

LVII. Whoever wilfully obstructs any person duly authorized under this Act in removing or levelling any embankment, house, hut, or other building, or in the lawful exercise of any of the powers in this Act conferred, shall, in case such obstruction shall not amount to an offence within the provisions of the Indian Penal Code, be liable to be imprisoned for any time not exceeding six months, with or without labor, at the discretion of the Magistrate, or to fine not exceeding two hundred Rupees, commutable, if not paid, to a period of imprisonment not exceeding six months, or to both.

LVIII. No person shall, without due authority, cut through or attempt to cut through any embankment, whether public or private, or destroy or attempt to destroy any such embankment, or open any sluice or water-course in any such embankment; and every person who shall commit any breach of the provisions of this section shall, in case the act shall not amount to mischief within the meaning of the Indian Penal Code, be liable to imprisonment for a term not exceeding one month with or without hard labour, or to a fine not exceeding two hundred Rupees, or to both.

LIX. Every person who shall make any dam or other obstruction for the purpose of diverting or opposing the current of a river, wherein or whereon there are public embankments, without the permission of the officer in immediate charge of the embankments, or shall refuse or neglect to remove any such dam or obstruction when so required by the Engineer or the Executive Engineer of the district, or shall cut or otherwise alter the banks of any embanked river, or shall remove the earth from any public embankment, or shall drive stakes into it, or by

any other wilful act destroy or diminish the efficiency of such embankment; and every person who shall cause or knowingly and wilfully permit any cattle to graze upon any such embankment, or shall tether or cause or wilfully permit any cattle to be tethered upon any such embankment, or who shall root up any grass growing on any such embankment, shall be liable to simple imprisonment for a term not exceeding six months, or to a fine not exceeding two hundred Rupees, or to both.

LX. If any offence against the provisions of Sections LVIII or LIX shall be committed, and the offender shall not be discovered and made amenable within one month after the commission of the offence, a fine not exceeding two hundred Rupees shall, whether the offence do or do not amount to mischief, be leviable from the inhabitants of the village in which such offence shall have been committed, by distress and sale of any of the cattle of any such inhabitants.

LXI. Every notice to be served under any of the provisions of this Act may be served by delivering to the person to whom the same is addressed a copy thereof, or by delivering such copy at the usual or last known place of abode of such person to some adult male member of his family; or in case it cannot be so served by posting such copy upon some conspicuous part of the usual or last known place of abode of such person. In case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the officer issuing such notice shall decide.

LXII. All the powers and authorities vested in the Engineer by any of the sections of the Act, may be exercised by any officer of the Department of Public Works subordinate to him, not being of a grade lower than an Executive Engineer, in cases referred to him by the Engineer. Provided always that it shall be lawful for the Engineer to recall any case so referred and to proceed thereon, either adopting or not adopting any of the proceedings theretofore had thereon, as to him shall seem fit. Provided further, that all reports by such delegated Officer shall be submitted to the Engineer before they shall be forwarded to the Collector or any other authority.

LXIII. This Act may be called "The Embankment Act," 1871.

LXIV. This Act shall commence and take effect on the day of

187

SCHEDULE OF REPEALED ACTS.

No. of Act.	Title of Act.	Extent of repeal.
XXXII of 1855	An Act relating to embankments.	The whole Act.
VII of 1866 (B.C.)	An Act to make better provision for the acquisition of land for embankments and other matters relating thereto.	The whole Act.

J. PITT KENNEDY,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 1st April 1871, and was referred to a Select Committee with instructions to report thereon within a fortnight:—

A Bill to amend the Calcutta Port Improvement Act, 1870.

WHEREAS it is expedient to increase the number of members of the Commissioners for making improvements in the Port of Calcutta, and to enable the Commissioners to compel ships to load and unload at their jetties as may be deemed by them most suited to the requirements of the Port; It is enacted as follows:—

I. In the second section of the Calcutta Port Improvement Act, 1870, the words “persons in number not more than twelve nor less than nine” shall be substituted for the words “nine persons;” and the said section shall be read and construed as if the words hereby directed to be substituted therein had been inserted therein in the place and stead of the words for which they are hereby directed to be substituted.

II. In the sixty-second section of the said Act, the words “or for landing or for shipping,” shall be inserted after the words “landing and shipping” wherever the same words occur in the said section; and the same section shall be read and construed as if the words hereby directed to be inserted therein had been originally therein inserted.

III. This Act shall be construed with and as part of the said Calcutta Port Improvement Act, 1870.

STATEMENT OF OBJECTS AND REASONS.

THE objects and reasons which have led to the introduction of this Bill are stated in the preamble thereof.

V. H. SCHALCH.

The 30th March 1871.

J. PITT KENNEDY,
*Asst. Secy. to the Govt. of Bengal,
Legislative Department.*

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

REVENUE AND GENERAL DEPARTMENTS.

No. 498R.

APPOINTMENTS.

The 24th March 1871.—The following gentlemen having been good enough to consent to act as Members of a Committee for the supervision and management of the Calcutta and Hooghly Madrasahs, the Lieutenant-Governor has been pleased to appoint them to be a Committee for that purpose:—

The Hon'ble J. P. Norman, Officiating Chief Justice.
Mr. Charles Hallyburton Campbell.
James Sutcliffe, M.A.
Henry Leland Harrison, B.A.

Captain Henry Sullivan Jarrett.
Prince Mahomed Ruhimooddeen.
Kazi Abdul Bari.
Moulvie Abdool Luteef Khan Bahadoor.
Moonshee Ameer Ali Khan Bahadoor.
Moulvie Abbas Ali Khan.

The 29th March 1871.—Mr. Haldane Rattray, Deputy Magistrate and Deputy Collector, Backergunge, is transferred to the Sonthal Pergunnahs.

The 31st March 1871.—Baboo Poornanund Surmah Burroah to be Sub-Registrar of Assurances of the Sub-district of Gawalparah, having its Head-Quarters at the Sudder Station of that District.

Lieutenant Leopold James Henry Grey to be Sub-Registrar of Assurances of the Sub-district of Ranchee, having its Head-Quarters at the Sudder Station of the District of Loharduggah.

Mr. R. D. Hare to be Sub-Registrar of Assurances of the Sub-district of Purulia, having its Head-Quarters at the Sudder Station of the District of Maunbhoom.

Baboo Hurrinath Chatterjea to be Sub-Registrar of Assurances of the Sub-district of Pubna, having its Head-Quarters at the Sudder Station of that District.

Mr. William McKinley Clay, B.A., to be Sub-Registrar of Assurances of the Sub-district of Rungpore, having its Head-Quarters at the Sudder Station of that District.

Baboo Hurrokan Mookerjee to be Sub-Registrar of Assurances of the Sub-district of Sylhet, having its Head-Quarters at the Sudder Station of that District.

Baboo Brojsoonder Mitter, Deputy Magistrate and Deputy Collector, Dacca, is vested with the powers of a Magistrate.

The 1st April 1871.—Baboo Dwarkanath Banerjee, Deputy Collector, Howrah, is vested with the powers of a Collector, under the Land Acquisition Act (No. X. of 1870.)

Mr. Cecil Ansdell Wilkins to be a Member of, and Secretary to the Local Committee of Public Instruction at Monghyr.

Moulvie Mahomed Ishaq, Deputy Magistrate and Deputy Collector, Purneah, is transferred to Bhaugulpore.

The 3rd April 1871.—The following Deputy Magistrates and Deputy Collectors are transferred:—

Baboo Doorgadas Chowdry, from Jessore to Nuddea.
Anund Mohun Mozoomdar, from Nuddea to Jessore.

The 4th April 1871.—Mr. William Sutherland Wells, Magistrate and Collector of Furreedpore, to officiate as a Magistrate and Collector of the First Grade.

LEAVE OF ABSENCE.

The 29th March 1871.—Captain Everard Neal Digges LaTouche, Assistant Commissioner of Mungledye, for three months, under Section XIX. of the Covenanted Service Absentee Rules.

The 30th March 1871.—Mr. Albert Champion Mangles, Officiating Magistrate and Collector of Patna, for three months, under Section XIX. of the Covenanted Service Absentee Rules from the 9th May next, or any subsequent date on which he may take the leave.

Syed Hossain Ali, Officiating Deputy Magistrate and Deputy Collector, Shahabad, for two

months, from the 31st December last, under paragraph 11 of the Uncovenanted Service Absentee Rules.

The 1st April 1871.—Baboo Kalinath Ghose, Deputy Magistrate and Deputy Collector, Dacca, for two months, under paragraph 11 of the Uncovenanted Service Absentee Rules, in extension of the leave granted to him under the orders of the 17th January last.

Mr. William Sutherland Wells, c.s., is allowed the usual subsidiary leave of absence from the 10th ultimo, the date on which he arrived at Bombay on his return from furlough, to enable him to join his appointment.

NOTIFICATION.

The 1st April 1871.—Mr. William Sutherland Wells, c.s., having reported his return to Bombay on the 10th ultimo, the unexpired portion of his furlough is cancelled.*

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 24th March 1871.—It is hereby notified that under the provisions of Section 6 of the Indian Registration Act, 1866, the Lieutenant-Governor has been pleased to form a new Sub-district in the district of Noakhally, to be called the Sub-district of Sundeeep, and to be co-terminous with the present thannah of that name.

The Moonsiff of Sundeeep shall be ex-officio the Sub-Registrar of the new Sub-district.

This Notification shall take effect from the 1st May 1871.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 30th March 1871.—In supersession of the Notification dated 22nd March 1871, published in the *Calcutta Gazette* of the 29th March 1871, page 709, the Lieutenant-Governor directs that the following article, which has received the approval of His Excellency the Governor General in Council, may be substituted for the present article E:—

The fee to be paid for search shall be—

For the first year, one rupee

For every subsequent year, four annas up to a maximum of Rs. 5.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 1st April 1871.—With the sanction of the Governor General of India in Council, and with the consent of the Commissioners for making improvements in the Port of Calcutta, at a meeting, the Lieutenant-Governor is pleased, under the provisions of Section 95, Act V. (B.C.) of 1870, to confer from this date on the said Commissioners the powers of the Conservator of the Port of Calcutta within the following limits:—

Northern limits from the boundary pillar at the Cossipore Gun Foundry Ghant, and a point on the opposite side of the River at Goosery.

The southern limits from a point called Pachpara point on the West, and a creek called Nardakhal on the East.

So much of Tolly's Nullah as lies to the west of a line drawn across the Nullah between the two boundary pillars 300 yards within Hastings' Bridge.

The limits of the said Port include to the East and West so much of the River Hooghly and the shores thereof, and so much of Tolly's Nullah and the shores thereof, as are within 50 yards of high water-mark spring tides.

Under the provisions of Section 96 of the Act, the Commissioners for making improvements in the Port of Calcutta are hereby authorised, instead of the Collector of Customs at Calcutta as heretofore, under Section 45, Act XXII. of 1855, to receive the fees payable under the rules passed in accordance with Section 7, Clause 10, Act XXII. of 1855, and under Section 6, Act XXX. of 1857, in respect of vessels entering or leaving the said Port, or being or lying therein, or using the said Port. The Commissioners will be liable, in respect of the value of the capital of the Port made over to them, to an annual charge for the interest thereof, which is at present fixed at the sum of Rs. 82,125, subject to future modification and adjustment.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

The following Order issued by the Government of India, in the Home Department, is republished for general information:—

No 1762 —Notification —Public.—Fort William, the 30th March 1871.—The under-mentioned Covenanted Civil Servants, having produced the necessary medical certificates, have been granted by Her Majesty's Secretary of State for India extensions of leave for the periods specified against their names:—

Mr J J Grey .. 3 months.

„ W M Beaufort .. 6 „

The following Orders issued by the Government of India, in the Financial Department, are republished for general information:—

No 1840 —Notifications —Accounts.—Fort William, the 27th March 1871.—Mr. H A. Mangles is appointed a Member of the Board of Directors of the Bank of Bengal during the absence from Calcutta of the Officiating Secretary to the Government of India in the Financial Department, or until further orders.

PENSIONS AND GRATUITIES.

The 31st March 1871.

No. 1939.—Read again the following memorials to the Secretary of State from Members of the Covenanted Civil Service, praying that measures may be adopted for improving the allowances granted to them upon retirement after completing the stipulated period of service and residence, or earlier upon sick certificate, viz.:—

From the Members of the Madras Service, a memorial without date, received with a letter from the Chief Secretary to the Government of Madras, No. 314, dated 18th October 1868

From the Members of the Bombay Service, a memorial dated 12th November 1868, received with letter from the Government of Bombay, No: 3234, dated 25th November 1868

From the Members of the Bengal Service, a memorial without date, received from the Managers of the Bengal Civil Service Annuity Fund, with their Secretary's letter dated 31st July 1869.

Read also—

Despatch to the Secretary of State, No. 155, dated 24th June 1870.

Read—
Reply from the Secretary of State, No. 52, dated 16th February 1871.

OBSERVATIONS.—By this despatch, Her Majesty's Government have decided that every Civil Servant, who has completed 25 years' service and 21 years' residence in India, shall in future be allowed to retire on the full annuity of £1,000 payable in England, or Sicca Rs. 10,000 payable in India.

2. In regard to invalid annuities, Her Majesty's Government decline to consent to any augmentation of the existing scale, but permit the adoption of an annual increase of £20 instead of quinquennial advance of £100 as at present.

3. As these changes, added to those which had already been made, will render the continuance of the machinery of the Annuity Funds entirely unnecessary, Her Majesty's Government direct that measures be taken for their abolition, it being understood of course that the four per cent. deduction from salaries is to be made as heretofore. The capital standing at credit of the Annuity Funds in the Government Books will be simultaneously credited to the Government.

4. The changes authorised by the despatch now read are to take effect from the 24th June 1870, the date of the despatch from the Government of India now read.

ORDERED, that these Observations be communicated to the Managers of the Bengal Civil Service Annuity Fund, with a request that they will ascertain and inform the Government at the earliest possible date whether the Members of the Bengal Civil Service are willing to surrender the accumulated Annuity Funds to the Government upon the terms offered by the Secretary of State.

Also, that copy of these Observations be forwarded to the Governments of Madras and Bombay, with a request that they will ascertain and report at once the decisions upon the same issue of the Members of the Madras and Bombay Services respectively.

Ordered, also, that a copy of the above be published in the *Gazette of India*.

SEPARATE REVENUE.

(ASSESSED TAXES).

The 1st April 1871.

RESOLUTION.

No. 1994.

RULES FOR THE ENFORCEMENT OF THE INDIAN INCOME TAX ACT, 1871.

In the exercise of the power conferred by the Indian Income Tax Act, Section 47, the Governor General in Council is pleased to make the following rules for the guidance of officers in matters connected with the enforcement of the Act.

1. *Section 3.*—A 'person' is defined to include a Hindu undivided family. It does not follow that the members of such a family may not possess separate income which is not the property of the family. Whether the income of an individual member of such a family is or is not the property of the family is a question of fact upon the decision of which must depend the answer to the question whether such income should be taxed as income of the family or not.

2. *Section 5.*—All orders of exemption passed under Section 5 of the Indian Income Tax Act, 1870, which have not meantime been revoked, are hereby declared to be in force under Section 5 of the Indian Income Tax Act, 1871.

PART I.

3. *Section 6.*—"Salary" includes all pay and allowances of appointments, whether substantive, officiating, or temporary; it also includes all fixed allowances ordinarily paid with salary proper, if they are given without reference to the question whether the service for which they are given is actually performed or not, or whether the expense in reimbursement of which they are given is actually incurred or not. An allowance, however, which is granted to cover specific expenses, and which is not paid unless those expenses are incurred, is not salary.

For example, house-rent allowance is salary if it is given independently of the question whether the officer to whom it is given actually rents a house or not; but if it is given only if charge on account of house-rent is incurred, then it is not salary.

4. The assessment made under this Part is not made with reference to annual income; so that a salary paid even for a single day, at the rate of Rs. 62-8 a month is liable to duty.

5. All sums stopped under the authority of Government on account of payments to pension or annuity funds, to regimental mess or band funds, or the like,

shall be deducted from the salary previous to assessment. But the salary should not be exempted from duty on the ground that, after such deduction, it falls below the minimum.

6. If any servant, annuitant, or pensioner of Government has insured his life or that of his wife, or has contracted with an Insurance Company for a deferred annuity on his own life or that of his wife, he may make application to the Examiner of Claims or other officer whose duty it is to deduct the tax from his salary; and on proving to the satisfaction of that officer the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund of the tax on such payment. Provided that no refund shall be allowed in respect of any sum by which such payment added to the subscription of the assessee to the Service, Annuity and Insurance Funds may exceed one-tenth of his full salary.

Example.—A civilian who pays 4 per cent. of his income to the Annuity Fund, and 2½ per cent. to Civil Fund, can claim exemption under this rule for not more than 3½ per cent. of his income.

7. *Section 9.*—The form of return to be made by the treasurer or other proper officer of a Company, &c., is appended (Form A). The Collector will be able by this return to test the payments made by the treasurer or other proper officer of sums deducted from the salaries of servants, &c. But it is to be observed that subsequent changes of establishment, enhancement of salaries or addition of new salaries, may cause the amounts paid in to Government to exceed those calculated from the returns so made; and the Collector should take steps to satisfy himself that additional deductions due to increased or to new salaries are duly made. The same remarks apply to pensions and annuities.

8. The deductions made by the treasurers or other proper officers will be paid over to the Collector at least once a quarter, and the Collector will arrange with the Companies, &c., the time and place of payment. The treasurer or other proper officer, in paying over the amount, will give a statement showing the amount deducted from each officer's salary for each month.

9. If any person assessable under Section 9 has insured his life or that of his wife, or has contracted with an Insurance Company for a deferred annuity on his own life or that of his wife, he may make application to the Collector, and on proving to his satisfaction the amount of any payment made on account of such insurance during the year of assessment, he will be entitled to a refund on the amount of the tax on such payment. Provided that such refund shall not exceed one-tenth of the tax paid by the said person during the year of assessment. No abatement under this rule shall entitle any person to exemption from assessment on the ground that his monthly salary is thereby reduced below Rs. 62-8.

10. All salaries, annuities, or pensions becoming due on or after the 1st April 1871 will be subject to assessment under the Act. For instance, salaries for the month of March, if payable by custom or rule on 1st April, will be so subject.

PART III.—COMPANIES.

11. The Collector should take immediate steps to obtain the statements required for assessments under this part. It will be perceived that he is now empowered to enquire into the accuracy of the statements rendered to him.

PART IV.—GOVERNMENT SECURITIES.

12. This Part is new. Instalments of interest which have fallen due before April 1 are not liable to taxation, notwithstanding that, they may be actually disbursed after that date. On the other hand, interest which becomes due on or after April 1 is liable to taxation, even though it may have commenced to accrue before April 1.

13. The deductions are to be made at the time of payment by the officers making the payments, after these officers are responsible for crediting to Government the amounts deducted. A form (Form B) is annexed for the certificate to be given by the Collector to persons entitled to exemption under this Part by reason of the insufficiency of their whole income. This certificate requires no stamp.

14. Interest on Government Securities, which are the property of the Service Funds, is exempted from duty.

15. Interest on Government Securities, when it is solely employed for religious or charitable public purposes, will also be exempted from duty on the production, before the officer empowered to pay the interest, of a certificate from the Collector that it is so employed.

PART V.—OTHER INCOME.

16. The principal change introduced in the Act is this, that assessments are no longer to be made upon an estimate of future incomes, but are to be made on the basis of the actual income accrued during the past year. The assessment is always to be made on this basis in the first instance, whatever may be the prospects of income for the year, but the assessment so made can be amended if steps are taken for that purpose by the assesses in accordance with Section 38 of the Act.

17. In the case of incomes of Rs. 4,000 or over, a notice under Section 23 (the form of which, Form C, is appended) must always issue before assessment is made. A person neglecting or refusing, without sufficient excuse, to make the return required, is not permitted to make objection to the assessment made by the Collector in absence of his return. He may also be prosecuted under the Indian Penal Code.

18. It will be observed that there is now no assessment by classification, the rate of two pies for every rupee being the same for all incomes.

19. In the case of an assessee having places of residence or of business within the jurisdiction of more than one Collector, the Collector within whose jurisdiction the principal place of residence or of business is situate, should be careful, before making the assessment, to ascertain from the other Collectors the amount of income arising or accruing within their respective jurisdictions.

20. Section 19.—The requisition under the first part of Section 19 should be made in Form C prescribed for the notice under Section 23.

21. Section 22.—The first clause of this section applies only to dwelling-houses and the surrounding premises. It is not intended to apply to lands from which agricultural or commercial profits are derived.

22. Section 25.—The form prescribed under Section 25 is Form D appended. Intentional omission to make this return is provided for in the Penal Code.

23. Sections 28 and 30.—Forms E and F are also prescribed for the notice under Section 28, and the receipt under section 30.

24. As it is desirable to avoid as far as possible periodical enquiry into particulars of income, the assessments now made should be made and recorded, in such a form and with such care that, if the tax be renewed, they may be used, as far as the law may permit, as the basis on which it may be worked.

25. The careful assessments made under the Act of 1870, and under the Acts of previous years, will no doubt afford great assistance in making assessments under the new Act; and although assessment-lists, however carefully prepared, cannot be used as an absolute standard for subsequent years, but must be liable to continual partial revision, yet it is believed that, with care, the assessments may now be made in such a manner that the tax, if renewed by the legislature, may be collected without harassing the tax-payers by many new enquiries.

PART VI.

26. Section 34.—It will be observed that a Collector or Commissioner is not bound by law to summon every person named as a witness. Where it is necessary to summon witnesses, the expense should ordinarily be borne by the Government.

27. The expense attending the interpretation of accounts which are illegible or unintelligible through their not being kept in the language and form in ordinary use in the district, must be borne by the person in whose behalf they are produced.

28. The Act makes no provision for the expenses of witnesses, and they therefore cannot claim reimbursement.

PART VII.

29. The mode of recovering the tax in the case of default has been changed. If an assessee makes default, the Collector has now to proceed to the recovery of a sum not exceeding twice the amount in respect of which default is committed, either by the process for the recovery of arrears of land revenue or by the process provided by the Civil Procedure Code for the execution of a decree for money.

30. Section 37.—The form for notice under Section 37 is appended to this Resolution (Form G).

PART IX.

31. Section 48. The Local Governments and Administrations are hereby empowered to determine, after communication with each other, when any Company, firm, or person has several places of business or of

residence in the territories subject to different Local Governments and Administrations, which of such places of business or of residence shall be deemed, for the purposes of this Act, the principal place of business or of residence. If in any case the Local Governments concerned cannot agree, the question should be referred to the Governor General in Council for decision, with a statement of facts.

32. Section 47.—The Local Governments are empowered under Section 47 (c) to make any further rules, consistent with the Act, that may appear necessary.

GENERAL.

33. In charging duty under the Act, fractions of annas should be omitted.

34. Registers will be kept in the forms appended to this Resolution, as follows:—

Register 1, 1A, 2, 3, 3A, 4, by every officer exercising the powers of a Collector.

Register 5, by every officer exercising the powers of a Commissioner of Revenue.

35. The Local Governments will submit to the Government of India half-yearly and annual returns I, II, III, and IV in the forms appended to this Resolution.

FORM A.

RETURN TO BE MADE BY TREASURER OR OTHER PROPER OFFICER OF A COMPANY UNDER SECTION 9 OF THE INDIAN INCOME TAX ACT, 1871.

(Name or designation of Company.)

PART 1.—EMPLOYERS.

Headings of Columns.—1. Name.
2. Employment.
3. Monthly rate of salary at date of return.

PART 2.—PENSIONERS.

Headings of Columns.—1. Name.
2. Monthly rate of pension at date of return.

PART 3.—ANNUITANTS.

Headings of Columns.—1. Name.
2. Monthly rate of annuity at date of return.

Subscription.—

I, A. B., do hereby declare that the above return is correctly prepared in accordance with Section 9 of the Indian Income Tax Act, 1871.

Dated the 1871 Signature of Treasurer or other proper officer.

FORM B.

I, A. B., Collector of _____, do hereby certify that I have made due enquiry regarding the income of C. D., the owner of the Government Securities specified beneath, and that including the interest on these securities, it is less than Rs. 750 for the year.

Government Securities.

Number.	Date.	Amount.

Dated the _____

A. B.,
Collector.

FORM C.

(Obverse.)

NOTICE UNDER SECTION 23 OF THE INDIAN INCOME TAX ACT, 1871.

Number _____ To _____

Date _____

You are hereby required duly to fill in, in accordance with the instructions on the reverse, and to sign and deliver at (Collector's Office) the accompanying form of return on or before (date). If you fail to do so, no objection will be heard against the amount at which you may be assessed.

*Return of income accruing and arising in British India.**Headings of Columns.*—1. Name.

2. Residence or place of business.
3. Sources of income, specifying separately those chargeable under Parts II, III, IV, and V of the Act.
4. Income derived from each of these sources during the past year mentioning the period during which the income from each source has been derived.
5. Names of sharers, if any, in the income mentioned in Columns 4, 5, and 6 with specification of their shares.
6. Remarks.

Subscription.—

I, A. B., do declare that the income stated in this return is truly estimated on all the sources therein mentioned, that it has actually accrued within the period therein stated, and that I have no other source of income.

Signature _____

Dated _____ 1871

(Reverse.)

In the case of a firm, the ordinary designation of the firm should be entered in column 1.

If the person or firm making the return has several places of residence or business, they should be all mentioned in column 2, the principal place of business or residence being specified.

In column 3 every separate source of income accruing and arising in British India should be entered in detail. Salaries, pensions and annuities paid by Government or by a Company or by a Municipal or other public body or association not being a Company, are chargeable under Part II. Shares in any Company or Association carrying on business in British India whose stock or funds is or are divided into shares and transferable are chargeable under Part III. Income derived from interest on Government Securities is chargeable under Part IV. All other income is chargeable under Part V.

Against the gross receipts no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned; nor should deductions be made on account of the maintenance of the person himself or his family, or domestic establishment, nor on account of any public or local rates, cesses, or taxes.

Deductions from the gross receipts may be allowed on account of the following items.—

(a.) In the case of professions and trades.—

Sums expended in the repairs of implements, utensils, or articles used solely for the purpose of the profession or trade.

Sums expended for insuring or keeping insured the buildings, machinery, implements and stock used for the purposes of the profession or trade, and rent paid for any premises used for such profession or trade, provided that if such premises shall not have been exclusively used for such profession or trade, a fair proportion only of such rent shall be deducted from the gross receipts.

Ten per cent. on the rack-rent of such premises on account of repairs, if such repairs are at the cost of the petitioner, whether it has or has not been actually expended during the year of assessment.

Sums expended in the payment of persons employed solely in such profession or trade.

The amount of any losses of the stock-in-trade. The excess loss sustained in any profession or trade over and above the profits thereof may be set against the excess profits of any other profession or trade exercised by the same person.

The amount of any bad debts for the first time ascertained and written off as such during the year.

Interest paid on money borrowed for the purpose of the trade or profession.

Sums paid to an Insurance Company for insurance of the life or for a deferred annuity on the life of the person assessed or his wife, not exceeding one-tenth of the said profits.

(b.) In the case of income from houses.—

Any rent paid on account of such houses, but not taxes or local rates, or cesses.

Sums expended for insuring and keeping insured such houses.

Ten per cent. on the rack-rent of the houses on account of repairs, if such repairs are at the cost of the petitioner, whether it has or has not been actually expended during the year of assessment.

(c.) In the case of income from land.—

Any rent or land-revenue payable for the year of assessment in respect of the land.

Sums expended during the year of assessment in the cultivation of the land, but not in its permanent improvement.

Interest on sums expended in the permanent improvement of the land.

(d.) In the case of income from lands or houses.—

Sums expended in collecting the rent, not exceeding six per cent. of the gross rental. In the case of holders this will cover cesses and village servants other such expenses.

Annual interest payable to a mortgagee not in possession.

In the case of a firm or of a Hindu undivided family, entry should be made in column 5; but in other cases when the shares are chargeable separately, and it is wished that they shall be so charged, the column must be filled in.

If the person filling in the return is chargeable (1) as a trustee, guardian, curator or committee of any infant, married woman subject to the law of England, lunatic or idiot; (2) as an agent of a non-resident; (3) as receiver or manager appointed by any Court in India, a Court of Wards, an Administrator General or an Official Trustee in respect of income officially in his possession or under his control, the fact should be stated in the column of remarks.

FORM D.

NOTICE UNDER SECTION 25, INDIAN INCOME TAX ACT, 1871.

Number _____ To _____
Date _____

You are hereby required to deliver to

at (Collector's Office) on or before the (date) a list in the form accompanying, containing to the best of your belief—

The names of lodgers or inmates resident in your dwelling-house;

and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in your service, whether resident in such dwelling-house or not,

and the place of residence of such of them as are not resident in such dwelling-house;

and also of any such lodger or inmate who has any ordinary place of residence elsewhere at which he is liable under the Income Tax Act to be assessed, and who desires to be so assessed at such place.

Dated the 1871. (Collector's Signature.)

FORM OF LIST OF LODGERS, INMATES, AND EMPLOYEES, RETURNED UNDER SECTION 25, INDIAN INCOME TAX ACT, 1871.

Name of person making the return _____
Residence _____

Headings of Columns—1. Name.

2. Whether lodger, inmate or employee.

3. Residence, if different from the above.

4. State here at what residence he desires to be assessed.

Dated the (Signature of person making the return.)

FORM E.

NOTICE UNDER SECTION 28 OF THE INDIAN INCOME TAX ACT, 1871.

Number _____ To _____
Date _____

You are hereby required to take notice that you have been assessed under Part V of the Indian Income Tax Act, 1871, according to the particulars specified below. If

you do not pay the tax on or before the date mentioned, you will be proceeded against according to law. A receipt will be granted at (place) by (name of officer) to whom the payment should be made.

- Headings of Columns.**—1. Source or sources of estimated income.
2. Place or places, district or districts, where the income accrues.
3. Amount of income assessed.
4. Year or portion of year for which duty is payable.
5. Amount of duty payable.
6. Rs. payable within 15 days from service of this notice.
Rs. payable on 1st October 1871.

(Collector's Signature.)

FORM F.

REIPT UNDER SECTION 30 OF THE INDIAN INCOME TAX ACT, 1871.

Number _____
Date _____

Received from _____ the sum of Rs. _____ being the amount of the (first or second) instalment of duty assessed on _____ under the Indian Income Tax Act, 1871, according to the particulars specified below:—

- Headings of Columns.**—1. Source or sources of estimated income.
2. Place or places, district or districts, where the income accrues.
3. Amount of income assessed.
4. Year or portion of year for which duty is payable.
5. Amount of duty payable, including penalty, if any.
6. Date of payment.
7. Amount of instalment, if any, remaining to be paid on October 1st.

(Collector's Signature.)

FORM G.

NOTICE UNDER SECTION 37 OF THE INDIAN INCOME TAX ACT, 1871.

Number _____ To _____
Date _____

Whereas you were assessed under the Income Tax Act, 1871, with a duty of Rs. _____, you are hereby required to pay the second instalment of Rs. _____ within fifteen days from the service of this notice to (name of officer) at (place). In default of such payment, you will be proceeded against according to law.

(Collector's Signature.)

A similar form in case of default in paying an enhancement.

REGISTER 1, OF ASSESSMENTS UNDER PART V.

- Headings of Columns.**—1. Number of case.
2. Date of service of notice under Section 23.
3. Name of person on whom served.
4. Date of service of notice under Section 28.
5. Source or sources of income.
6. Place or places, district or districts, where income arises or accrues.
7. Amount of income estimated under Section
8. Amount of duty payable thereon.

9. Amount of duty finally assessed under Section 32.
10. Amount of penalty under Section 37.
11. Date of payment of first instalment or of penalty, with number of receipt.
12. Date of service of notice under Section 37.
13. Amount of penalty under Section 37.
14. Date of payment of second instalment, or of penalty, with number of receipt.
15. Amount of refund under Section 33.
16. Amount of abatement under Section 38.
17. Remarks.

A supplementary assessment under Section 35 will be entered as a new assessment, a reference to the original assessment being made in the Column of Remarks.

REGISTER 1 A, OF ASSESSMENTS ON COMPANIES.

(In the same form as Register 1.)

REGISTER 2, OF PETITIONS OF OBJECTION UNDER SECTION 31.

- Headings of Columns.**—1. Number.
2. Date of petition.
3. Name of petitioner, with number in Register of notices.
4. Purport of petition.
5. Number of persons summoned under Section 34.
6. Decision, with grounds and date.
7. Remarks.

REGISTER 3, OF PROCEEDINGS AGAINST DEFAULTERS UNDER CIVIL PROCEDURE CODE.

- Headings of Columns.**—1. Consecutive No.
2. No. of case in Register of Assessment.
3. Name of defaulter and amount of default.
4. Date of order for recovery and amount to be recovered.
5. Date and nature of each process issued.
6. Amount of duty recovered and date of recovery.
7. Amount of costs recovered and date of recovery.
8. Remarks.

REGISTER 3A, OF PROCEEDINGS AGAINST DEFAULTERS UNDER LAND REVENUE LAW.

Headings the same as in Register 3, or such as the local Government may direct.

REGISTER 4, OF SERVANTS, PENSIONERS, AND ACCOUNTANTS OF COMPANIES, &c., ASSESSED UNDER PART II. OF THE INCOME TAX ACT, 1871.

- Headings of Columns.**—1. Name.
2. Office, employment, &c.
3. Deductions made from salary for March.
4. Deductions made from salary for April.
5. Deductions made from salary for May.
6. Deductions made from salary, total for 3 months.
7. Deductions made from salary for June.
8. Deductions made from salary for July.

9. Deductions made from salary for August.
10. Deductions made from salary, total for 3 months.
11. Deductions made from salary for September.
12. Deductions made from salary for October.
13. Deductions made from salary for November.
14. Deductions made from salary, total for 3 months.
15. Deductions made from salary for December.
16. Deductions made from salary for January.
17. Deductions made from salary for February.
18. Deductions made from salary, total for 3 months.
19. Total for the year.

REGISTER 5, OF APPEALS TO COMMISSIONER UNDER SECTION 33.

Headings of Columns	1	Number
	2	Date of appeal
	3	Name of appellant with date of his receipt for the duty
	4	Name of Collector against whose order appeal is made and date of his order
	5	Purport of appeal
	6	Number of persons summoned under Section 34
	7	Decision with its grounds
	8	Refund or enhancement ordered
	9	Remarks

RETURN I

HALF-YEARLY RETURN BY LOCAL GOVERNMENTS OF ASSESSMENTS UNDER PART V

Headings of Columns	1	Classes of income
	2	Number assessed
	3	Amount assessed
	4	Amount of instalments which have fallen due
	5	Excess recoverable under Section 37
	6	Total demand, column 4 plus column 5
	7	Amount realized
	8	Balance outstanding.
	9	Refunds under Section 33
	10	Refunds under Section 38
	11	Remarks

Classes of Income in column 1 —

	Rs	P
I Incomes not less than	750, but less than	1,000
II " "	1,000, " "	2,000
III. " "	2,000, " "	10,000
IV. " "	10,000, " "	100,000
V " "	1,00,000, " "	

Notes—Columns 2 and 3 should show the assessments as modified by proceedings taken under section 33
Column 8 will differ from column 4 minus column 7 by the amount of any second instalments paid before October 1st

RETURN II.

HALF-YEARLY RETURN BY LOCAL GOVERNMENTS OF ASSESSMENTS UNDER PART III

In the same Form as Return I

RETURN III.

HALF-YEARLY RETURN OF ASSESSMENTS ON SERVANTS, PENSIONERS, AND ANNUITANTS OF COMPANIES, &c, UNDER SECTION 9

Headings of Columns	1	Classes of income
	2	Number assessed.
	3.	Amount realized

Classes of Income in

Column 1 — per mensem

I — Incomes not at a less rate than	Rs	A	P	but at a less rate than	Rs	A	P
II —	83	5	4		100	10	0
III —	166	10	8		200	0	0
IV —	833	5	4		1,000	0	0
V —	8,333	5	4		10,000	0	0

RETURN IV.

ANNUAL RETURN SHOWING DETAILS OF ASSESSMENTS UNDER PART V

Same as Return 3, prescribed in Resolution No 2 dated 8th April 1870 except that there are only classes of income instead of seven

ORDERED that the foregoing Resolution be published in the *Gazette of India* for general information

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

NOTIFICATION

The 1st April 1871.—Under Section 44, Act XII of 1871, (the Indian Income Tax Act,) the Lieutenant-Governor is pleased to invest the following Officers with the powers of a Commissioner of Revenue for the purposes of the said Act within the limits of their respective jurisdictions, *viz* —

All Collectors of Revenue in the Regulation Districts

The Deputy Collector of Howrah

All Deputy Commissioners in the Non-Regulation Provinces

2 The Lieutenant-Governor is also pleased to invest the following Officers with the powers of a Collector of Revenue for the purposes of the above Act within the limits of their respective jurisdictions, *viz* —

All Officers in charge of Sub-divisions

All Officers in charge of the Excise Department at the Sudder Sub-divisions.

The Extra Assistant Commissioners in charge of Rajmehal, Doomka, Deoghur, and Godda, in the Sonthal Pergunnahs.

The Senior Assistant Commissioner at the Sudder Station of each of the Districts in the Non-Regulation Provinces.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

JUDICIAL AND POLITICAL DEPARTMENTS

No. 342J.

APPOINTMENTS.

The 29th March 1871.—Mr. Sandford James Kilby to officiate in the First Grade of Assistant Superintendents of Police, with effect from the 8th ultimo.

The 30th March 1871.—Baboo Ramcoomar Pal Chowdry, Moonsiff of Phenchooogunge, in Sylhet, to be Moonsiff of Nubegunge, in that District.

work on both these systems, that we should burn the candle of knowledge at both ends: he should wish that the light of knowledge should be capable of burning not only at two ends, but at half a dozen ends if that were possible. Even if we were to continue our present system of education without entering into the question of educating the lower masses, the expenditure of this department must necessarily and inevitably grow from time to time. If we restricted ourselves to the permanent grant assigned to us for education by the Government of India, without the addition of local or provincial taxation, we could not continue in our present course; there must be a check given to all education. He would not anticipate the possibility of such a state of things: he felt sure that the upper classes of the natives, who had felt the benefits of education, and their sons, the rising generation, would become more and more anxious to obtain education; that we should not put a check to it, that we should not cut down the extent of our education; but, on the contrary, that we should manage to maintain our schools and colleges on the system of giving some education to all classes, and therefore we must try and obtain the means for a large increase of expenditure in this department.

He would touch very briefly on the Medical Department. This was the only department, the growth of which had not been checked in the allotments made by the Government of India since the financial crisis. He believed that there was no single member of this Council who would wish that the growth of this department should be checked. He was quite sure that no one would wish to put a check to the medical and surgical aid afforded to the people by our hospitals and dispensaries. The grant for this department was not large, it amounted to Rs. 8,45,000, and it would be necessary to make up whatever amount might be found necessary for the requirements of this department in future years.

Then he came to the Department of Roads and Public Improvements, which were put under one head in the assignments made by the Government of India. It was his misfortune to say that the assignments made to us for these purposes had been very greatly reduced. He held in his hand a statement* (B) which went back to the year 1863-64,

* Vide Appendix.

and was brought down to the present time, and another statement* (C) showing the present income and the funds available for the expenditure. He found there that the assignment made to Bengal for roads and miscellaneous public improvements was in 1863-64 Rs. 24,14,000; in 1864-65 Rs. 28,55,000; in 1865-66 Rs. 27,16,000; in 1866-67 Rs. 29,26,000; in 1867-68 Rs. 24,85,000; and in 1868-69 Rs. 29,54,000. From that period a fearfully rapid decrease in the assignment for roads and improvements was observable. In 1869-70, the first year of the financial crisis, it fell down to Rs. 22,18,000; in 1870-71 it fell further to Rs. 15,78,000; and the grant for future years, under the new system, was Rs. 14,88,000. That was to say the assignment for the coming year was something like half the grants of the years before the financial crisis. That was a great and serious reduction, and we must meet it as best we could. In addition to that deficiency in this department, we were met with a sort of aggravation of our difficulties in this respect for this reason, that when we got liberal grants we made a good many roads, and when we made roads we must have the money wherewith to keep them in repair. To give us roads without giving the means of keeping them in repair was like giving a poor man an elephant. The result of our having made those roads was immensely to increase the expenditure on account of repairs, so much so that out of the total grant on account of roads and miscellaneous improvements the cost of repairs of roads alone was eleven and half lakhs of rupees; and the consequence was that, for the making of roads and other improvements, we had no more than Rs. 2,30,000 available. Notwithstanding the very great reduction made in this department, and the strongest necessity that none but absolutely necessary roads should be undertaken, we had a demand for roads in progress, which were represented to be essentially necessary for the comfort and convenience of the people, while out of the allotment we had only Rs. 2,30,000 left for the construction of roads, he found that the estimate for merely carrying on the roads which were in progress, and which were not already suspended, was Rs. 3,59,000, or half as much as again we had got for this purpose; so that if we were restricted to that sum, we should not even be able to carry out the construction of the very necessary roads that were now in hand, much less enter upon the construction of new roads, or of those which had been temporarily suspended. The principal roads which we had now in hand, and for the completion of which we must provide for, were, first, the road to Cuttack and Pooree, which he need not tell the native members of the Council was one which, in the eyes of all good Hindoos, was most important; then there was another important road between Bhaugulpore and Sooree; there were several bridges on the Darjeling road; and also several necessary roads on the Eastern Frontier, to Assam, Sylhet, and Cachar, and the districts branching off from them; therefore it must be inevitable that we must either find the funds for carrying on these important and absolutely necessary roads or give them up altogether.

The next was the Department of Civil Buildings. He had explained how our grant for civil buildings had been reduced from the grant of 1870-71. We had for the future a total grant of Rs. 10,36,000 for this department: out of that, after setting apart the necessary expenditure on account of establishments and repairs, we would have for expenditure on new works Rs. 5,74,171. Now, if we considered the immense demand made for civil buildings, he thought we must feel convinced that this sum was inadequate for the purpose. He had only to mention that we had in progress works requiring an expenditure of Rs. 4,53,515, besides many works that had been suspended, and many necessary new works. There was for

instance an extremely expensive work in progress in this place, he meant the great High Court in our vicinity. That High Court was made over to the local Government, and we must make up our minds to finish a work which, it was hoped, would be an ornament to Calcutta, however disagreeable an object to tax-payers. Besides there were a considerable number of district court-houses that were required, and there was also a great demand for sub-divisional court-houses and other buildings. The extension of the system of sub-divisions was one near the heart of the Government, and he believed hon'ble members would agree that the country was likely to derive the greatest benefit from the establishment of sub-divisions all over the country; we must then endeavour, as far as possible, to meet the necessary expenditure for court-houses and locks-up and things of that kind. Then there was the Calcutta University, which, being connected with education, was a matter about which a very great number of people were interested. He had looked with anxiety at the schedule attached to the assignment on account of civil buildings in the hope that the Calcutta University would have been taken off from the provincial allotments, as being a matter of Imperial importance, but it appeared that if it was to be built at all it would have to be built from provincial funds. There were also other important works to which perhaps he need not now more particularly refer than to say that the demand on this account was very considerable. No doubt some of these charges for the construction of jails and court-houses would, in other parts of the world, be met from local rates, and in this respect also the question of provincial taxation ran into the question of local cesses. On the whole, he thought that these expenses should be, for the present at least, met from provincial sources and not from local rates. But the Council would perceive how much this question of provincial taxation ran into the question of local cesses, and how careful we should be to see that local rates were not unduly burdened with expenses not properly belonging to them.

The statements to which he had already referred showed how the grant for civil buildings had been reduced in recent years. And taking the two branches of public works together, he found that in 1863-64 there was assigned for civil buildings, roads, and miscellaneous improvements Rs. 50,76,000; in 1864-65, Rs. 50,41,000; in 1865-66, Rs. 45,44,000; in 1866-67, Rs. 44,01,000; in 1867-68, Rs. 41,33,000; and in 1868-69, Rs. 52,13,000. He should explain that of these assignments a part was devoted to the imperial buildings, of which the Government of India had now relieved us; the deductions to be made on that account for the years down to 1868-69 averaged about 4 lakhs per annum. In the following year 1869-70, excluding imperial buildings, we came down to Rs. 35,73,000; in 1870-71 the grant was further reduced to Rs. 28,91,000; and in the year about to commence 1871-72, after deducting a short assignment for establishments, it fell as low as Rs. 23,55,000, as the permanent provision for future years, or considerably less than half of what we used to obtain in the years before the financial crisis.

To sum up, the result seemed to him to be that we could not carry on the departments made over to us on the very reduced scale which now prevailed; still less could we provide for a fairly liberal normal expenditure; least of all could we provide for the growth of the departments which naturally grew and were meant to grow for the benefit of the people; none of these things could we manage without doing one of two things, either raising more money by provincial taxation for provincial purposes, or throwing upon local cesses a part of the charges hitherto imperial and now provincial. No doubt we must provide from local sources, whether by compulsory rating or by voluntary contributions, for some benefits to the people which they had not hitherto enjoyed—for village roads and other material benefits, and for moral benefit in the shape of the lower but most useful education. That question of local taxation for new objects of a local character he as far as possible kept separate from the question of carrying on the duties already undertaken by the imperial and provincial Governments. As respects these last, he said again that we must provide funds from some source, if we would not fall utterly back and behind the rest of India and let the country relapse into a state worse than under the despotic rulers who, in some degree, by the exercise of unrestrained power, performed some of the functions which we now cast on civilised institutions. It might be possible so to arrange that our prisoners should not actually be let out of jail; that the police should not be abolished; that existing schools and dispensaries should not be altogether shut up, if we put a stop to almost all public works. Public works were no doubt in some degree discretionary, and by resolutely checking the growth of the other departments, they might be checked; but surely such a course would not be worthy of this great province. On the contrary, the cry had always been that too little had been done in Bengal. He would not enter on the question whether or not this might be justified in the past; suffice it to say that we were now told—you have the thing in your own hands, you have complained all this time that too little has been done, you can now raise money and do more. In other provinces increased expenditure might no doubt in one shape or other be met by an increased and increasing land revenue. Here that greatest source of revenue was fixed, no more could be raised; and he thought it was apparent that if we would remove the stigma which had been cast on Bengal, if we would improve and advance, we must put our shoulder to the wheel. It was morally impossible that while other provinces were being taxed we should go free. It would be a scandal that because we had a permanent settlement, and that settlement had been respected, Bengal should therefore go without the most ordinary local comforts and improvements.

As regards the general Government of India, we were very much in the position of a putneedar to whom an estate had been let at a rent fixed for ever. The zemindar was naturally less inclined to improve; he might fairly say to the putneedar you are really the substantial proprietor; you should do it yourself with such assistance from me as my share in the profits fairly represents.

Whatever the cause, we could not look round without seeing that there was truth in the assertion that in material improvements Bengal was behind other provinces. Look at the roads, court-houses, serais, jails, and many other things in other parts of India, and you saw at a glance that Bengal had great needs, and whatever the cause of that difference might be, if it was to be set right at all, we must do it ourselves, or otherwise it would not be done at all.

The conclusion then to which he came with respect to the Provincial Budget was, that we must either arrange to impose some new provincial taxation to meet considerable and increasing wants, or we must directly or indirectly throw a portion of the burden on local cesses.

He was, he once more repeated, very unwilling to propose this last, because, as he said before, it threw a suspicion over our proposals, and weighted those local rates with that which did not strictly belong to them, at a time when we wished to make them acceptable to the people for their own benefit. If, when the time for discussion came, the Council as representing the people, should say deliberately, *If we are to have cesses, we had rather pay a little more, and have no separate tax*, why, they were probably the best judges of that; but his own advice and inclination would be to impose some provincial taxation for the charges hitherto defrayed from the general revenues, and to keep local taxation for local purposes not hitherto so met.

Well, then, what provincial taxation were we to propose? To be frank he had not yet fully made up his mind. He was very anxiously watching the action of the other local Governments on whom also this duty had been imposed, and who were earlier in the field. As far as he had seen, the only really new tax that had been proposed by several of the local Governments was the license tax,—a tax which, in another place, he had described as being a sort of rough income tax on the smaller incomes other than those derived from land; and it would be for them to consider whether we should adopt a similar tax in this province. There were, he believed, certain Bills passed in Madras, of which he had not been able to get a copy, and amongst them he understood a house tax found a place. There had also been a proposal for taxing marriages, but he believed it had been abandoned; also a wheel tax. He understood that proposals had been made for taxing servants and elephants, so as to reach the rich, as was done in England. There had also been at various times proposals for putting a tax on sales and successions; but a difficulty had been found as to the mode in which the tax could be imposed, except in the form of stamp duties, which was a means of taxation reserved for imperial purposes. In some provinces they had for local purposes octroi duties in towns, and ferry tolls, which seemed to him to be something in the nature of transit duties; and there were also ordinary tolls on roads a means of revenue which he should feel very much disinclined to propose to the Council so far as local roads were concerned. However, the matter of taxation was in our own hands, and he had no doubt that a choice could be made of some sort of provincial taxation which might be suitable to the circumstances of this province.

He had said that he had not made up his mind individually as to what should be the form of taxation, but he would make bold to say what, in his opinion, ought not to be the form of taxation. He spoke on this subject with much respect for the opinions of others in and out of this Council, because he was aware that many of the most competent officers, and others, differed from his views on this subject. But he must say distinctly that, in his opinion, it was impossible to meet the deficit in our funds by putting an additional tax on salt. That was a mode which seemed to him to be entirely out of the question. He would take leave to mention the reasons for which an addition to the salt tax seemed to him to be practically impossible. The first reason was this, that salt was reserved as a source of imperial revenue, and therefore we could not make any addition to the tax on salt for our purposes. Perhaps, after that, to give any other reasons would be like the man who gave thirteen reasons for not firing a salute, the first of which was that he had no powder. However, he would give other reasons also.

The next reason which seemed to His Honor to militate against any increase of the existing duty on salt was, that it was already enormously high—in his opinion much higher than anything but extreme financial necessity could justify. It seemed to him that in a country where the staple food of the poorest was of that character which required a large proportion of this condiment, it was a hard enough thing to have recourse to so very heavy a tax on salt for the purpose of raising a revenue, and that no human being would, for the first time, dream of proposing to impose a tax at the enormous rate at which it was now imposed. It was only because it existed and was a fixed branch of the revenue, and because the financial difficulties of the country were so great that though the Government had greatly desired to lower the tax, they had been unable to do so, that the tax was permitted to remain at its present rate. He might quote on this subject a paper written by a very able officer which the late Lieutenant-Governor had left with him, although Sir William Grey did not himself coincide with the opinions therein expressed. The paper to which he had referred expressed the opinion of a gentleman who had had great opportunities of forming an opinion on the subject. He alluded to Dr. W. W. Hunter, who said—

"The high Orissa rates have also destroyed one of the greatest sources of wealth to the province. It is a country of rivers and estuaries, swarming with fish, and fish used to form one of the staple commodities

of the province. Even at this moment I found that it was almost the sole relish that the poorer peasantry can procure, and their unstimulating diet of sour rice is declared by all the surgeons to be one of the predisposing causes of the low state of health in Orissa. Mr. Beames mentions, in his official report to me, that fish is looked on as a luxury: "the year's supply is stored up in reed baskets and sparingly doled out." If the people try to get fresh fish, it is rotten before it reaches their villages, and tons of putrid fish are thus consumed. I naturally made inquiries as to why they did not salt their immense hauls of fish? They answered invariably that the dearth of salt rendered this impossible. Now salted fish is the natural food of a vegetable diet-eating people, as in Italy and Greece from time immemorial and at this day. It is also a food allowed by caste rules to respectable men, and a favourite with the well-to-do peasantry, and such people as sardar bearers and all Mussulmans, although Brahmins would not eat it, except from necessity. In time of famine in Orissa hundreds of tons of fish might be salted and sent up the rivers, and if the rates were lower, there would always be a considerable stock in the province."

Any one who had travelled by the Eastern Bengal Railway could not but testify to the putrid character of the fish brought to the Calcutta market by that line of rail. Dr. Hunter proceeded—

"Salt is two annas a seer retail in the inland villages, or 21*d.* per stone. In the inland parts of Scotland it is 3*d.* per stone. So that the Orissa peasant, who has not one-third of the *money-spending* power of the Scotch peasant, pays seven times a higher rate for this important necessary of life. Salt is *eight times* dearer under our rule than under the native princes, and the enhancement is recorded as one of the causes of the Khurdah insurrection in Orissa in 1817."

That was the opinion of Dr. Hunter. And His Honor thought that a tax on a first necessary of life was hardly a source from which it would be proper to raise a larger revenue than the existing very large revenue derived from salt.

Then there was another reason why the tax on salt in Bengal should not be increased. It was he believed allowed that in the North-Western Provinces, where we had a saline soil, the duty on salt was already too heavy. He had had personal experience of that province, having been at one time the Commissioner of Customs, and he knew that the population of the whole of the North-Western Provinces did not consume taxed salt to the extent of more than half of the quantity of salt that they should naturally consume, the other half being either cut off from the people or supplied by salt which had been smuggled through the customs line, or still more by a sort of impure and unwholesome salt illicitly manufactured by themselves on their own lands. He had no doubt that the rate must sooner or later be lowered in the North-Western Provinces. Supposing that the Government of India were to allow us to put an additional tax on Bengal salt for provincial purposes (which they never would), there would be a great difference between the price of salt in Bengal and in the North-Western Provinces. The system could not be maintained, unless we were to establish a strict customs line between the two provinces; and he need not say that to establish such a line across the Gangetic valley would be a very considerable evil.

For another reason he was of opinion that as a mere administrative question, salt would not bear a further tax, as it had already been carried too high. There was a limit to the burden which any source of revenue would bear: when you went beyond a certain point, your tax must break down. The salt tax in different parts of India ranged from 500 to 2,500 per cent. on the value of the article on the customs line; and if you attempted to enhance any tax beyond that point, you made the profit on smuggling so great that your tax must break down. It was the last straw that broke the camel's back.

After all he had been giving only minor reasons why the tax on salt should not be raised. The last reason which he had to bring forward was to his mind overwhelming, namely, that it would be putting off the burden from the rich and imposing it on the poor. The tax on salt was a tax on the poorest of the population. It would be absolutely running counter to the whole justice of the case if we attempted to shuffle off the burden from the shoulders of the rich and put it on the lowest and poorest of the people. And although it was not likely that he would be called upon to do so, he would almost say that he would rather cut off his right hand than have anything to do with imposing a further tax on the salt of the poor.

He had discussed the question of provincial taxation freely; and therefore he might venture to go on to say that if we were to try indirect taxation, speaking for himself, he might be inclined to try a tax on an article which was much used, namely tobacco, as was done in almost every other country. He was aware that this tax had been regarded as unsuitable for imperial purposes; it might for that very reason be considered lawful for us to consider the possibility of levying a tax on tobacco for provincial purposes; to pick up the crumbs thrown away from the rich man's table. His view was that it would not be desirable to attempt at present anything like a heavy tax on tobacco; that it could not be desirable to tax every man's garden. You might adopt some lighter and easier form of taxation; you might impose a license tax on the sellers of manufactured tobacco, and perhaps levy a rate on the manufacture as was done in America and other countries, where the cultivation was quite free. His view, supposing other hon'ble members were inclined to coincide with him, would be to put a small and experimental tax on the sale of manufactured tobacco, and see how the experiment answered. If it did, the tobacco revenue might some day grow so much as to enable us to relieve the people of other burdens. This also would be no doubt a tax on the mass of the people. Still it was a tax on a luxury; and although it was a very general tax, still it would to some degree fall on a somewhat higher class than the consumers of salt.

Still as, in the main, a tax of this sort would be a tax on the masses of the people, it would be necessary in the ends of justice and equity, and in the interests of our financial

requirements, that we should accompany a tax of this kind by some tax which would more especially touch the rich. Some native gentlemen had lately told him, since it was understood that the income tax would be taken off, that they would prefer the imposition of an income tax for provincial purposes to anything else. He was not sure whether the Council would consider such a tax admissible, but as far as he was concerned, if the higher classes really wished for it, and the Government of India would permit it, the thing might be considered.

That was all he had to say on this subject of provincial taxation. He would now address himself with the utmost diligence to ascertain what could be cut down, and he would then return to the subject and submit to the Council the sum which it would be necessary to raise for provincial purposes, and after taking the best advice, he would state the means by which he would propose to raise that amount. What he had now said was only in the nature of throwing out suggestions; but as soon as he was able to make a careful examination of the expenditure under the different heads, and had taken advice as to the most acceptable or least unacceptable form of taxation, he would propose to the Council a Bill for the purpose of supplementing the assignments in so far as they might be found to fall short of the most necessary requirements of the different departments.

He had been long in coming to the real subject of the motion before the Council, namely the Bill to be introduced to provide for local rating for roads and communications. The hon'ble member who introduced the motion had well expressed the principle and objects of the measure, and it was not therefore necessary that His Honor should detain the Council by saying much more on that subject. The hon'ble member had entirely cleared the ground as regards the character of that taxation, and His Honor had also endeavoured to clear the ground by showing how provincial taxation might be distinguished from local rating. This Bill was intended to be restricted entirely to local purposes, and the funds that would be raised under its operation would be administered by local bodies for their own benefit. It was the result of long consideration and discussion. It was based on principles laid down by the Secretary of State in conjunction with the Government of India, accepted by the late Lieutenant-Governor of Bengal, and worked out by a committee appointed for the purpose, and presided over by the hon'ble member. No doubt the Council would readily accept the principle that funds raised for local purposes should be administered by local bodies. It was totally impossible that works of mere local improvement should be undertaken from funds derived from the Imperial Government for provincial administration, or even from provincial funds. There were certain things which the people of each locality must do for themselves, and the object of this Bill was to enable the people to do those things for themselves. Indirect taxation was scarcely possible in restricted localities: for local purposes you must resort to that form of taxation which was long known in many countries as local rating, and it was the object of the present Bill to enable the people to raise the necessary funds by that form of self-imposed taxation.

The hon'ble member had alluded to the history of this question, and His Honor need say little more at present on that subject. It was well known that in other provinces considerable funds had been raised by cesses, and expended on local improvements. We had had a different system in Bengal. There were in this province only some moderate funds raised from the profits of prison labor and from ferries and canals, and the question of raising local funds by local taxation for works of local improvement had not previously been much considered. Recently it had been first suggested in connection with the question of the education of the people. He believed that the objection had been raised, and he thought fairly raised, that it would not be fair to lay on the land alone the whole burden of the popular education. It was also stated that there was in Bengal a large amount of voluntary effort in the way of education, and it was said that it would not be desirable to stifle those efforts by a system of compulsory rating. That objection was made in Bengal and had been made in England. In the end the difficulties regarding an educational cess were found to require so much consideration that it was determined to introduce first a Bill to provide for the most necessary material improvements. So much, as he had said, had been settled before the scheme of provincial finance had been resolved upon. He might perhaps be in a position at some future period to propose a Bill for the purpose of improving and extending local education. At the same time he must distinctly declare that if we adopted the Bill now before the Council, we would be in no degree pledged to apply the same principle to an educational cess. He threw out as a suggestion, for the consideration of the members of the Council and others, whether it might not be possible as respects education to propose the adoption of the principle that had been lately introduced in England, by which where voluntary efforts sufficed to supply a sufficient amount of education, no local taxation was imposed, but where voluntary efforts failed, a local rate was imposed. The hon'ble member in charge had introduced his motion for a local road Bill in the most general terms, as the Bill had not yet been completed in its full details. He had told the Council that the Bill was one for the improvement of local communications. Before the Bill was submitted it would be carefully considered, and possibly after full consideration it might be found desirable to make considerable modifications in it. The Council would have the most ample and full opportunity of seeing the Bill as a whole and in all its details, and he trusted, therefore, that they would not hesitate to adopt the motion now before the Council that leave be given to bring in a Bill to provide for local rating for certain local purposes, viz. for roads and communications.

The HON'BLE ASHLEY EDEN said he did not propose to follow His Honor the President on the question of local taxation, but only desired to express his general concurrence in the views that had been expressed. But as allusion had been made to those who were strongly in favor of an increased salt duty in lieu of direct taxation, and as he had taken an active part in supporting that view, he thought that he might be permitted to give his reasons for the notions which he entertained on the subject. He should like to state his reasons for not considering the arguments that had been adduced by the hon'ble the President against an increase of the salt duty as altogether conclusive.

First, it was said that salt was an article of imperial revenue, which we were therefore unable to tax. No doubt if the Council was to sit down and propose to pass a law for raising the duty on salt this objection would be absolutely unanswerable, and obviously if the Government of India would not consent to our raising funds for provincial services by an increase of the salt duty, there was an end to the matter. But what he desired to urge, and what those who thought with him desired to urge, was that if it could be conclusively shown that the salt tax was the best mode of raising the necessary increase to taxation for provincial purposes, and the mode was in accordance with the wishes of the people who had to be taxed, it would be open to the local Government to ask the Government of India, in lieu of all other local taxation for provincial purposes, to agree to the imposition of a small addition to the existing duty on salt for local purposes. Every one fully admitted that this Council could not impose a tax on salt: all that it was desired to urge was that the Government of India, in lieu of pressing us to raise local cesses of an irritating and wasteful character, might themselves do all that was necessary by this indirect form of taxation, to which nobody raised any sort of objection, and in fact which nobody knew that they were paying.

The second reason that had been given against an increase of the duty on salt was that the tax was already so high that no one would be likely to agree to its imposition at its present rate if it were now for the first time proposed to levy such a tax. As to this objection, he admitted that the tax on salt was high compared with the intrinsic value of the article; but he wished to point out that notwithstanding the high rate of the duty, the price of salt including the duty was no higher now than it had been from the beginning of our rule in India, and was less than it had been twenty years ago in consequence of the large importation of foreign salt and improved transit. The price of the salt commonly used by the lower classes was less than two annas per seer, and had continued at that rate for a long time; yet the first investigation into the subject of a salt tax in the early days of our rule in India showed that two annas was the retail rate: so that practically at the first levy of this duty the tax had been just as much felt by the consumer as now, and more so; for although the price of every other article of consumption had largely increased, although the price of labor and the rate of wages had much increased, though the value of money had decreased, the price of salt remained what it was when we first came into this country. And he could not see how, in the face of that, anybody could hold that the salt tax was too high. A further proof was to be found in the fact that the annual consumption of salt had nearly doubled and was going on increasing, and that the revenue derived from salt had increased at a rate at which no other branch of the revenue had increased. Surely if the salt tax was too high, there would have been some falling off in the consumption of salt; but on the contrary the revenue from salt had increased at a rate in excess of every other branch of the imperial revenue and quite in excess of the nominal increase attributable to increase of population.

With regard to the paper from Mr. Hunter that had been read to the Council as conclusive evidence of the impropriety of taxing salt, he did not pretend to be able to follow or understand the arguments of the writer: but so far as he was capable of understanding them, they amounted to this: that because the people of Italy and Greece eat salted fish, and because Mr. Hunter fancied he traced something in common between the Ooryah and the Greek and Italian, therefore the people of Orissa would make salted fish one of their staples of food if the salt tax was not so high, and that their present state of ill health and suffering arose from their not eating salt fish. But, as he (Mr. Eden) had said before, the price of salt had not increased in consequence of the high rate of duty put upon it: the price was the same now as it had been many years ago. The people of Orissa never had been in the habit of eating salt fish: they would not touch it if they got it for nothing; and he could not therefore conceive any argument more ridiculous than that under which the change in the state of the public health in that province was attributed to want of salt fish. It showed a lamentable ignorance of the habits of the people to make such an assertion.

Then again it was said, if an additional tax was put upon salt, there would be greater temptations to carry on a smuggling trade in salt, and as a proof of this it was said that the people of the North-Western Provinces eat a great deal of untaxed salt. That might be true as to other parts of India: it was a point on which he was not qualified to give an opinion; but the argument could hardly apply to Bengal, with which province alone we had to deal. Here it was quite impossible for the people to obtain any salt that was not taxed, except in one or two districts in Behar, and certainly this extraordinary facility of consuming untaxed salt was not consistent with the destruction of the public health for deficiency of salt to cure fish with.

Next it was said that salt could not bear an additional tax. It appeared to him that when we came to consider that each person consumed on an average six seers of salt per annum at the outside, and that a small increase of duty, say four annas or eight annas per maund, would yield more than all the local taxes put together, it was quite clear that not a single person in the country would know that he was paying any additional tax at all: what was four annas or eight annas per maund to the agricultural laborer who only eat the seventh part of a maund in the year compared to a cess on land or a house tax. Even those who knew that the salt which they consumed had been subjected to the payment of a duty, did not know how the tax was paid or collected.

Then it was said that an increase of the salt tax would have the effect of shifting the burden from the rich and putting it upon the poor. But he thought that such an argument could hardly bear examination; it was one which had often been used and as often refuted. For although probably the poor man consumed as much salt as the rich man, yet if we took into consideration the peculiar relations of the rich with the poor—if we considered the number of retainers that the richer classes of the natives had always about them—it would be found that the apparent inequality did not in fact exist; for every native was accustomed to feed his retainers, and they therefore not only paid the tax themselves, but for all their retainers as well, where a poor man paid a single rate, the rich man paid 10, 20, 30, or 50 rates as the case might be. Any way, if the tax was heavy on the poor man he would not be slow to shift it, by the increased price of labour, to the rich. Any tax to bring in anything at all must be levied on the masses, and not on the few rich men of the country, and he understood the object of the cesses to be to reach the masses. He was quite sure that any tax which did not reach the lower classes would bring us very little.

As to a tobacco tax he desired to say this, that after careful consideration, the late Lieutenant-Governor, Sir William Grey, came to the conclusion that a tax on tobacco and a tax on salt were based on the same principles, if the fact were honestly stated without reference to mere sentiment. Everything that could be said against a tax on salt, could be said against a tax on tobacco. Tobacco, though some chose to call it a luxury for the sake of their argument, was just as much a necessary of life to the native as salt. But there was this to be said in favor of a tax on salt, that it was levied with very great facility, it was levied like a still-head duty on spirits at the place of production or importation, and without the very slightest direct interference with the consumer; there were no collectors and tax-gatherers, all was done by the officer of customs; whereas the collection of a tax on tobacco would require the employment of an enormous establishment, let loose to plunder the people; and even with such an establishment the proper collection of a tax on tobacco would be absolutely impossible when we came to consider that in every little garden in the country tobacco was grown and manufactured for home consumption by the people themselves. The only way to levy a tax on tobacco effectually in these provinces, except possibly by an absolute prohibition of the cultivation of tobacco was by cultivation licenses, and he hoped that no one in the present day would advocate such a proceeding as that. On the whole, he thought the case was simply this, that if we wished to have any great sum of money, we must have a tax which everybody must pay, whether he liked it or not. The much abused income tax with all its interference and wrong could not possibly bring in any amount similar to what would be obtained, without its being in any way even felt as a burden to the people, by an increase of the duty upon salt.

Mr. ROBINSON said, as the hon'ble member who had just spoken had alluded to this subject of the taxation of salt, he wished to take the opportunity of stating that it had always appeared to him that the objection to the salt tax, as a tax on the poor, was only a sentimental one; he had never heard anything that could be called an argument urged against it. It was entirely in defence of the poor, especially in Bengal, that he was in favor of an increase of the salt tax in preference to any other form of taxation, if it were necessary to tax the poorer classes at all. In the first place, such a tax could be collected without any additional expense to the Government; and an increase to the salt tax might be infinitesimal, and yet yield a greater revenue than almost any other scheme of taxation that could be devised, requiring the cost of new machinery for its collection.

Another reason for his preferring an increase of the salt tax was most strong in favor of those very classes which it was the general wish of every one to protect from the burden of taxation, namely, the very poor classes of the people of Bengal; because the tax would be collected without the direct agency of any officer of the Government, and without any assessors or collectors entering any village or making any direct application to the people at all—without the people being called upon to make any returns or to attend any officer in consequence of any assessment, or being in any way personally interfered with or harassed in the payment of the tax.

For these reasons he had always thought that an increase of the salt tax was the very best way of raising additional revenue. There was nothing that the people detested, there was nothing that they objected to so much, as any form of Government demand which brought them in direct communication with the officers of Government. On these grounds, as the subject had been raised, he would beg to say that he hoped that the question of an increase of the duty on salt in Bengal would be fully considered, if the poorer classes must be taxed, dismissing all sentimental objections to this form of taxation. And

if any means could be devised for ascertaining the feelings of all classes who would have to pay an increased tax, he was perfectly certain that they would, in preference to any new form of taxation, elect to be subjected to that which he had ventured to recommend.

BABOO DIGUMBER MITTER said, he had no wish on this occasion to make any remarks on the Budget Statement which our President has done us the honor to lay before us; in fact he was under the impression that there would be no discussion upon it to-day. But as some of the hon'ble members had already opened the question as to what would be the most suitable form in which additional taxes could be locally raised to meet the anticipated deficit in the local budget, he deemed it right to say a few words on the subject. It was rather hard that while the imperial Government had retained in its hands all the known and available sources from which revenue had been hitherto derived, the local Governments should be called upon, by a strange and rather questionable policy of financial decentralization, to supply the deficit caused by the transfer of certain services to those Governments. That deficit, though apparently only 33 lakhs, was in reality very nearly double that amount; the allotments for those services having been made on the basis of the budget grant of an exceptional year. It was not easy in this country, as the Imperial Government must know well enough, to discover new sources for taxation; but if from imperious necessity a choice was to be made amongst the existing ones, he perfectly agreed with the two hon'ble members who had preceded him, that an additional duty on salt was the least objectionable mode in which an additional revenue could be raised, and he said this, to the best of his belief, more in the interest of the poor than that of the rich. No tax could be productive in this country which did not reach the poor, because they constituted unfortunately ninety per cent. of the population, and unless it was meant to exempt them altogether from contributing to the additional necessities of the State, no other scheme of taxation that he was aware of, would be more acceptable to them than the one contended for by the hon'ble members. And he ventured to say that if his countrymen were polled on the question, they would almost unanimously vote for it.

A tax on tobacco, to which allusion has been made by His Honor the President, was no doubt one which would reach the masses; but considering the thrifty and provident habits of his countrymen, he certainly thought it would not be productive, at any rate not permanently so. It was an article which had come largely into use only since the last fifty or sixty years. It was hardly known in our country a hundred years ago, and if a heavy duty was put upon it to make the tax productive, besides the oppression in various ways which the imposition of a new tax must necessarily entail, and that principally upon the poor, by calling into existence a new machinery for the assessment and collection of the tax, the consumption, he felt confident, would be sensibly reduced within a short period.

Both this and the cess on land proposed to be levied would fall on the poor, and he was not prepared to say that those taxes would be less burdensome or oppressive to them than if the sum contemplated to be levied upon them were raised by an additional duty on salt. He had already placed on record his views as to how this additional salt duty was to be supplemented by another tax which would fall exclusively on the rich, and he need not refer to it now. He reserved whatever he might have to say on the principle of the proposed local road cess measure when leave was asked for the reading of the Bill in Council.

RAJAH JOYKENDRO MOHUN TAGORE rose to address the Council when—

THE ADVOCATE GENERAL rose to order. He said he rose simply with the object of suggesting that he thought it was not desirable that this discussion should proceed. The motion before the Council, as he understood it, was the introduction of a Bill for a specific purpose, the object and character of which were stated by the hon'ble member in charge of that Bill in a most general form. His Honor the President had then, he (The Advocate General) was sure to the lasting satisfaction of the Council, made a general statement with regard to taxation. He conceived that this was hardly the time or the occasion for hon'ble member, to ventilate their opinions on the subject, as to whether or not a particular tax, which was not in any possible way connected with the motion before the Council, was desirable. He hoped he should not be considered to be dictating to the Council in making this observations but he did think that this discussion should not be further proceeded with.

* HIS HONOR THE PRESIDENT said, his feeling undoubtedly was that this discussion was irregular; but at the same time he must admit that that irregularity had no doubt been commenced by himself in taking the opportunity, when making the Budget Statement, of going into a somewhat wider field than a mere statement of the receipts and expenditure of the year. He felt that he should apologize to the Council for that irregularity; but he believed that as this was a very important occasion, he might claim their indulgence, and, to a certain extent, suspend the Rules in his own favor, in making the statement he had made. He was quite willing to admit that it was the right of hon'ble members to meet the statements which he had taken on himself to make to the Council. At the same time, since one or two hon'ble members had already expressed what he felt to be the case, that all the members of the Council were not and could not be expected to be in accord with all the particular views he had ventured to throw out, it might be sufficient that he should tell hon'ble members that the suggestions they had thrown out would have the most careful and respectful consideration of the Government.

He could say with respect to what had fallen from the hon'ble member on the right (Mr. Robinson) that he felt to the full as much as the hon'ble member that we should

attempt to get at the views and feelings of the mass of the people. When he spoke of the people, he meant not only those who were educated and spoke English, but the mass of the people themselves. To find a means to get at the feelings and wishes of the people had been the subject of his most anxious consideration. On a recent occasion, when a gentleman presented a petition to this Council, professing to be on behalf of the ryots, he took upon himself to ask whether any hon'ble member would undertake to represent the opinions of the ryots. No hon'ble member took advantage of that occasion to express himself as an exponent of the wishes of the ryots; and perhaps he might say that there did not seem to be amongst the gentlemen in this Council any one who could be considered a representative of the masses. The gentlemen who composed the non-official element in the Council must be taken chiefly to represent the upper strata of European and Native society; there was no member amongst them who could say that he was a representative of the proper people; and he had found extreme difficulty in finding anywhere any person who could fully inform him of the feeling of the masses of the people. He did not know whether we could introduce the system of polling or manhood suffrage, and things of that sort that might be somewhat difficult. At any rate he could say this, that through the instrumentality of the local officers and others the Government would endeavour to become acquainted with the feelings of the masses of the people. Strong as his own opinions were, if he should really be convinced that the masses of the people—in the sense of the lower strata of society and not of the upper classes only, the people on whom the real burden would fall—really preferred to have an increased duty on salt to any other form of provincial, as distinguished from local, taxation, and if such a thing were possible, he would be ready in this and in other things to yield his own opinion to the wishes of the people who were to be taxed. But as respects the salt tax, he did not think it could be done; they must remember that it was the last straw that broke the camel's back.

It appeared to him, however, that we had already gone far enough in the path of irregularity in discussing the question of provincial taxation as distinguished from local taxation, which latter was the subject now before the Council. He had laid before them all the information that he at present possessed, and some considerations in regard to provincial taxation, but he was not now prepared to submit any definite proposition on that subject. The matter now before the Council was a Bill for the purpose of local rating; and therefore if, after the promise he had given hon'ble members that their views should be most fully considered before a scheme for provincial taxation was introduced—if hon'ble members should think fit not to carry on that discussion at present,—he thought it might be desirable to confine ourselves to the consideration of the subject at present before us.

RAJA JOTEENDRO MOHUN TAGORE said that after what had fallen from His Honor the President he would not at present go into the question of the salt tax. But with regard to the question of local rating, he would only say that as the Bill was not before the Council we could not discuss its principles; but by not opposing its introduction he wished it to be understood that he did not in any way commit himself to the adoption of the measure.

BABOO DIGUMBER MITTER said it was not his wish, as he had already observed, to say anything at the present moment on the principle of the proposed measure, but he might as well observe that if the repairs of the district roads should have been estimated to cost 11 lakhs of rupees, and if the imperial grant for roads be 13 lakhs, as he found from the budget statement, where then was the necessity for a road cess. So far as the construction of new roads was concerned, he thought such works should be undertaken mainly on a self-supporting principle, and towards that end tolls should be levied on the traffic thereupon. Not only did he think this to be the correct principle upon which roads should be constructed and maintained, but that a strict adherence to it would be a great check to the opening of roads which were not dictated by the actual necessities for the time being. (THE PRESIDENT here corrected the speaker by saying that the estimated cost of 11 lakhs for repairs had reference only to imperial and not district roads.) If the estimate, as he now found, had reference only to the repairs of imperial roads, then of course his remarks did not apply.

The motion was then agreed to.

REGULATION OF MARKETS IN CALCUTTA.

MR. SCHALCH postponed the motion, which stood in the list of business, for the consideration of the report of the Select Committee on the Bill for the better regulation of markets in Calcutta.

The Council was adjourned to Saturday, the 1st April.

Appendix.

STATEMENT A.

Statement showing Provincial receipts and expenditure 1869-70 to 1871-72.

DEPARTMENT.	Actual expenditure 1869-70.	Grant 1870-71.	1871-72.				
			Net Grant being allotment as per resolution minus proportion of 2350,000	Savings 1870-71.	Total.	EXPENDITURE.	
						Departmental estimate.	Bengal Office estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails ...	21,44,300	21,82,096	20,57,717	76,469	21,34,186	25,47,006	22,13,673
Registration ...	3,14,085	3,00,093	3,45,226	12,841	3,58,067	8,88,842	3,61,345
Police ...	58,16,222	55,57,570	52,40,790	1,94,741	54,35,531	55,30,087	54,55,088
Education ...	21,55,558	23,43,846	22,10,247	82,136	22,92,383	25,92,885	24,01,309
Medical ...	7,01,865	8,97,131	8,45,998	31,417	8,77,415	10,25,371	9,81,637
Printing ...	3,49,892	4,17,321	3,93,531	11,635	4,05,169	4,67,810	3,20,910
Roads ...	22,18,280	15,78,000	14,88,100	55,166	15,43,266	*18,69,545	.....
Civil Buildings	13,55,651	13,13,170	10,50,200	39,035	10,89,235	†16,66,817	.....
P. W. Establishment ...	11,00,000	6,99,800	6,59,900	24,533	6,84,433	} 8,50,000	8,50,000
Tools and Plant	.. ..	53,800	50,700	1,897	52,597		
Total ...	1,61,58,803	1,64,08,830	1,43,42,412	5,32,900	1,48,75,312	1,69,18,393	

* Available Rs. 2,30,970.

† .. Rs. 5,74,181.

STATEMENT B.
PROVINCE OF BENGAL.

Statement showing the expenditure incurred on Original Works and Repairs during the seven years from 1863-64 to 1869-70, and the grants for 1870-71 and 1871-72.

YEARS.	CIVIL BUILDINGS.			ROADS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.			Grand Total
	Original Works.	Repairs.	Total.	Original Works.	Repairs.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1863-64 ...	22,01,058	3,70,273	*26,01,331	17,66,863	6,48,099	24,14,962	50,76,298
1864-65 ...	16,17,001	5,71,090	*21,88,097	18,99,000	9,53,510	28,53,110	50,41,207
1865-66 ...	13,00,028	5,27,403	*18,27,091	10,74,954	7,41,294	18,16,248	46,44,339
1866-67 ...	11,37,587	3,37,145	*14,74,732	22,55,350	6,71,144	29,26,494	44,01,226
1867-68 ...	12,50,061	3,04,205	*16,44,806	17,80,033	7,07,948	24,87,981	41,33,447
1868-69 ...	18,50,711	3,99,321	*22,59,002	21,19,725	8,35,073	29,54,798	52,13,800
1869-70 ...	10,73,355	2,82,200	13,55,551	13,02,851	8,55,429	21,58,280	35,73,931
Grants { 1870-71 ...	9,14,013	3,90,157	13,13,170	6,10,000	9,68,000	15,78,000	28,91,170
1871-72 ...	5,74,181	4,00,000	9,74,181	2,30,970	11,50,000	13,80,970	†23,55,181
Total ...	1,20,18,235	36,80,026	1,56,98,161	1,40,00,946	75,30,497	2,15,31,443	3,72,30,604

* Less Imperial Civil Buildings average 4 lakhs per annum.

† This amount differs from the "Grant for Departments," provided in Financial Resolution after reduction, viz., Rs. 25,04,014, by Rs. 1,48,883, which is the excess of proposed grant Establishment, Tools, and Plant, viz., Rs. 8,50,000 over the grant for that service as per resolution above referred to.

F. R. BOYCE,
Controller of Public Works Accounts, Bengal.

STATEMENT C.
PROVINCE OF BENGAL.

Statement of Public Works assets and estimated expenditure.

PARTICULARS.	Actuals for the year 1869-70.	Grant for 1870-71.	1871-72.					
			Grant for Departments.	Grant for Establishment and Tools and Plants.	Total grant for the foregoing.	ESTIMATED EXPENDITURE.		
						Repairs.	Establishment and Tools and Plant.	Balance available for new works.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Roads and miscellaneous Public Improvements.	22,18,280	15,78,000	14,67,970	4,11,000	18,78,970	11,50,000	4,98,000	2,30,970
Civil Buildings ...	13,55,651	*13,13,170	10,36,044	2,90,117	13,26,161	4,00,000	3,52,000	5,74,161
Total ...	35,73,931	*28,91,170	25,04,014	7,01,117	32,05,131	15,50,000	8,50,000	8,05,131

* Actual grant less actual for Imperial Civil Buildings, Rs. 1,91,830.

F. R. BOYCE,
Controller of Public Works Accounts, Bengal.

Correspondence about the discovery of limestone in the sub-division of Burpettah in Assam.

From COLONEL W. AGNEW, Officiating Commissioner of Assam, to the Secretary to the Government of Bengal, Revenue Department,—(No. 78, dated Gowhatty, the 6th April 1870.)

I HAVE the honor to forward, for submission to the Hon'ble the Lieutenant-Governor, the annexed copy of a letter from assistant commissioner, Mr. A. C. Campbell, reporting the discovery, in mouzah Dbor Champagoorie, of a substance which there seems to be no doubt is good limestone. The mouzah is situated in the Burpettah sub-division, and lies about twenty-four miles north of the station of that name; and if Mr. Campbell be correct in his surmise that he has found extensive beds of limestone there, he has undoubtedly made what may indeed certainly well prove a discovery of the greatest value.

2. I shall forward to Government by Major Comber, who is about to proceed to Calcutta, a specimen of the stone and of the burnt lime, and should they be favorably reported upon by competent authority, I beg leave to suggest that if the services of an officer of the geological department be available, they may be placed at once at my disposal, as there is still time before the rains set in for the locality in question to be examined and its capabilities ascertained. Until the extent and value of these is known, I shall request Mr. Campbell not to grant a lease to any one to quarry limestone; and the terms on which such leases should be granted will hereafter be submitted through the Board of Revenue if Mr. Campbell's discovery be favorably reported on.

From A. C. CAMPBELL, Esq., Assistant Commissioner of Burpettah, Assam, to the Deputy Commissioner of Kamroop, Assam,—(No. T—A, dated Camp Bojali, the 19th March 1870.)

I HAVE the honor to report the existence of beds of limestone in mouzah Champagoorie, on the slopes of the hills which form the northern boundary of that mouzah.

2. The locality where the lime strata are, is at an elevation of about 300 or 400 feet above the surrounding country, on an extensive plateau covered with grass and tree jungle, which is approached through a line of country, the rising of which is so gradual, that no symptoms of an ascent are observable until, on looking back after reaching the spot, a view is obtained of nearly the entire district on both sides of the Berhampooter.

3. Until the lime locality is visited by a practical geologist, it is impossible to ascertain the precise limit to which the strata extend; but so far as my unprofessional knowledge enables me to judge, I am of opinion that the supply of lime is unlimited. I examined about four or five miles of country about the locality, and I noticed throughout that the lime strata cropped up in numerous places above the surface. As I have no doubt that the strata are more or less connected with each other, the inference that may naturally be drawn is that these limebeds are of very great extent, and if properly worked will be sufficient to supply the whole of the province, as well as Eastern Bengal with lime.

4. The closest water communication to the spot is a small stream about four miles from it, called the Khar Khoot, which is navigable throughout the year for dugouts of twenty or thirty maunds burthen, and in the rains native crafts of any burthen can navigate it. A good road might be made to the river from the lime beds at a cost of Rs. 1,000.

5. The supply of fuel in the neighbourhood is abundant, as the low hills near about it are covered with forest.

6. Several natives of this sub-division are already anxious to obtain pottahs to work the lime beds. I have not given them encouragement to present formal applications, but I would be glad to obtain your instruction on this point.

7. I beg to forward by the accompanying messenger a specimen of the lime rock as quarried out of the earth, as also a parcel of lime prepared by burning some stone similar to the specimen sent. I beg to add that a very strong heat is required to convert the stone into lime, and I employed, for this purpose, charcoal kept ignited by the blast of a smith's bellows. Insufficient heat alters the stone to a blackish mud colour and appearance.

From H. S. BEADON, Esq., Officiating Under-Secretary to the Government of Bengal, to the Superintendent of the Geological Survey in India,—(No. 3003, dated Fort William, the 28th July 1870.)

I AM directed to forward the accompanying copy of a letter* from the Commissioner of Assam, together with a box containing a small quantity of limestone discovered in the Burpettah sub-division, and to request that you will be kind enough to submit a report on the properties of the limestone.

* No. 78 dated 6th April.

From H. B. MEDLICOTT, Esq., Officiating Superintendent, Geological Survey of India, to H. S. BEADON, Esq., Officiating Under-Secretary to the Government of Bengal,—(No. 825, dated Calcutta, the 8th August 1870.)

IN reply to your letter No. 3003 of 28th July, I have the honor to submit the following remarks upon the sample of limestone forwarded therewith from Champagoorie, in Assam.

2. An average piece of the mass sent yielded to analysis 95 per cent. of carbonate of lime and 5 per cent. of impurities (sand, clay). It is a very rich limestone, *i.e.*, it would yield a pure, fat lime, having no hydraulic properties itself, but capable of receiving a proportionably greater amount of soorki or other admixture for the preparation of mortar.

3. The texture of the stone at once betrays its mode of formation and occurrence, giving almost conclusive presumptive evidence that Mr. Campbell is mistaken in his description of these conditions when he speaks of the rock as occurring in continuous beds. The distinction is an important one geologically, and as affecting the opinion to be formed as to the abundance of the rock.

4. It is calcareous tufa, accumulated by the evaporation of drainage or spring water holding lime in solution. Its occurrence is therefore manifestly uncertain, and not to be counted upon as if it were an out-crop of a bedded limestone, nor does its appearance give any presumption that more solid limestone occurs in its neighbourhood: the disintegration of a rock containing a very small proportion of lime is sufficient, under favorable circumstances, to produce large accumulations of this tufa.

5. There is, on the other hand, no knowing to what extent this formation may or may not have accumulated in any spot, and Mr. Campbell's discovery may prove a most valuable one; considering the dearth of lime in Assam, it is well worth while to prosecute the search. But there can be no need of a geologist for this purpose, as may be surmised from what I have said. By noticing the form of the ground where it has been found, some clue may be obtained to likely positions elsewhere. It is simply a question of poking about in the jungles.

6. A large proportion of the lime used in Rohilkund and Upper India generally is obtained from a tufa like this one, formed locally at the surface from the wasting of the calcareous sandstones of the Sivalik formation. The deposits at Champagoorie are probably in every way analogous.

From H. S. BEADON, Esq. Officiating Under-Secretary to the Government of Bengal, to the Officiating Commissioner of Assam,—(No. 3259, dated Fort William, the 18th August 1870.)

I AM directed to acknowledge the receipt of your letter No. 78 dated the 6th April last, with enclosure, reporting the discovery, by Mr. A. C. Campbell, of a species of limestone in mouzah Door Champagoorie, in the Burpettah sub-division, and forwarding a specimen of the stone in question.

2. In reply I am to forward the accompanying copy of a report* by the officiating superintendent of the geological survey in India on the properties of the limestone, and to request that, in view to ascertaining the actual extent and value of Mr. Campbell's discovery, you will be so good as to direct that officer to carry out a search in the manner proposed by Mr. Medlicott.

3. The Lieutenant-Governor approves of your suggestion regarding the grant of quarry leases.

Memorandum from COLONEL J. E. T. NICOLLS, R.E., Secretary to the Government of Bengal, Public Works Department, to the Officiating Secretary to the Government of Bengal, Revenue Department,—(No. 287, dated Fort William, the 18th January 1871.)

WITH reference to the officiating under-secretary's endorsement No. 3260 of 18th August last, with enclosures, relating to the discovery of a species of limestone by Mr. Campbell, assistant commissioner at the Burpettah sub-division, in utilizing which the public works department in Assam might be able to assist, the undersigned is directed to state that a copy of the papers received with the above endorsement has been forwarded to the commissioner in that department, and to suggest that, in giving leases for lime, &c., some reservation should be made in favor of Government.

From A. C. CAMPBELL, Esq., Assistant Commissioner of Burpettah, to the Deputy Commissioner of Kamroop,—(No. 218, dated Burpettah, the 6th March 1871.)

WITH reference to the correspondence marginally noted, I have now the honor to submit a further report on the discovery of lime deposits in mouzah Champagoorie.

This office letter to the deputy commissioner, Kamroop, No. dated 19th March 1870.
Government letter to the commissioner of Assam, No. 3259 dated 18th August 1870; and superintendent of geological survey of India's letter to the secretary to the Government of Bengal, No. 825 dated 8th August 1870.

In compliance with a demi-official request made to me by the executive engineer, Lower Assam division, I caused experimental excavation to be made at the localities where the lime specimens were first found. The results, although comparatively satisfactory, yet tend to

show that the original opinion entertained of these deposits occurring in continuous strata is incorrect, and that the theory of their formation given in the report of the Government geologist is quite accurate.

3. About 3,000 maunds of stone have been quarried from along the banks of a dry nullah. The depth of the excavations in no place exceeds six or eight feet; the deposits were of irregular thickness. In some places they had formed rocks of considerable size, whilst in other parts they merely covered the banks to the depth of a few inches. The extent of ground from which the above 3,000 maunds of stone were extracted is about 150 or 200 yards in length along the banks of the nullah above described.

4. The cost of extraction of the stone, and conveyance of about half of it to the banks of a river from where water conveyance to Burpettah and Gowalparah is available in the rains, is under Rs. 200. The transit charges to Gowalparah are not likely, in my opinion, to exceed Rs. 15 per 100 maunds, which, with the expenditure already incurred, will cause the total cost of the stone delivered at a marketable locality to be about Rs. 25 the 100 maunds. Considering the rates which now obtain for lime-stone elsewhere, the above results appear favorable, and show that if the stone can be found in sufficient quantities, it can be quarried so as to prove remunerative.

5. In the immediate neighbourhood of the experimental excavations above twenty more spots have been discovered where these deposits exist; but of course until they are worked it is impossible to say to what extent and depth of thickness the stone has formed. Some of these places are on perfectly level ground, but I am inclined to think that they may have at one time formed the margin of rivulets, the beds of which have been filled up by the deposit of silt.

6. About ten miles from the experimental workings I visited the bed of a mountain stream called the Ogrong, and found that lime-stone deposits of the same kind as that now under consideration exist on both banks to a very great extent. Judging from the exposed portions of rocks only, I would estimate that the supply is as abundant as could be desired. The water of this stream, and of the springs falling into it, is so strongly impregnated with lime, that in places from which the water has recently receded some of the dry boulders are covered with a thick white crust, which, on trial with vinegar, I found to be almost pure lime. In some parts along the course of the stream tufa may be seen in process of formation; this is discernible most conspicuously at places where smaller streams or springs fall into the main one by precipitous descent. The line of the fall is marked by a broad white pathway caused by the adherence of lime to the rocks over which the water passes. The accretions are thicker at the bottom than at the top, and vary in denseness according to the lime they have been forming. In some parts of the banks these accretions have increased so as to cause landslips by over-weighting the bank, and I observed large masses of lime tufa which had been evidently dislodged from the positions where they had formed and were lying in the bed of the river.

7. Notwithstanding the strong impregnation of lime in the water of this stream, it does not seem injurious to animal life. When I visited the spot, a colony of Bhutcas were encamped on the banks, along which were picketed about eight hundred or a thousand head of a magnificent cattle which had been brought from the interior for the luxuriant pasturage obtained on the slopes of the lower hills. The only water used was that obtained from this stream, and it did not seem to have disagreed with either man or beast.

8. The result of my explorations may be summed up as showing that the discovery of lime in Champagoorie is less valuable than what I supposed it to be prior to the receipt of the report of the Government geologist. His account of the origin of the formation, as already stated, is quite accurate. Although the lime tufa in the immediate vicinity of the spot where it was first discovered is by no means exhausted by the excavations which have been made, yet the supply is limited. The fresh deposits which I have discovered appear at present most extensive, but it remains to be seen whether they can be worked to an advantage. The expense of carriage is the chief outlay, and, in the absence of roads and wheeled conveyance, would materially affect results. As the same formation of country as that noticed in Champagoorie continues all along the base of the hills to the Monass, I have every reason to believe that abundance of lime tufa exists in that direction, and if it could be found in proximity to water conveyance, there can be no doubt that it would well repay working.

From R. H. WILSON, Esq., Officiating Under-Secretary to the Government of Bengal, to the Officiating Commissioner of Assam,—(No. 1162, dated Fort William, the 29th March 1871.)

I AM directed to acknowledge the receipt of your memorandum No. 36 dated the 13th instant, with its enclosures, submitting a further report from the assistant commissioner of Burpettah on the discovery of lime deposits in mouzah Champagoorie.

2. The Lieutenant-Governor desires that his thanks may be conveyed to Mr. Campbell for his report. The entire correspondence on the subject will be published in the gazette.

3. In compliance with the request contained in paragraph 2 of your memorandum, I am directed to forward herewith twelve printed copies of the correspondence.

Weekly Return of Traffic Receipts on Indian Railways.

EAST INDIAN RAILWAY—MAIN LINE.

Approximate Return of Traffic for Week ended 18th March 1871 on 1,279½ miles open.

	COACHING TRAFFIC.				MERCHANDISE AND MINERAL TRAFFIC.				Total traffic receipts.
	Number of passengers.	Coaching receipts.		Weight carried.	Receipts.				
		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.		
Total traffic for the week ...	115,241½	1,73,793 7 2	15,931 1 4	620,374 10	*3,78,840 11 3	34,727 1 3	50,058 2 7		
Or per mile of railway ...	135 13 3	12 9 0	4 16 5	.....	296 1 5	27 2 10	39 11 10	
For previous 10 weeks of half-year	1,043,619½	15,86,109 5 6	145,393 7 2	6,530,504 0	38,70,814 5 3	354,824 12 11	500,218 0 1		
Total for 11 weeks ...	1,158,861	17,50,902 12 8	161,324 8 6	7,150,878 10	42,49,655 0 6	389,551 14 2	550,976 2 8		
COMPARISON.									
Total for corresponding week of previous year	95,817½	1,55,479 5 4	14,252 5 6	756,355 20	3,90,416 10 2½	35,788 3 10	50,040 9 4		
Per mile of railway corresponding week of previous year	.....	137 7 6	12 12 1	.....	345 3 2	31 12 10	44 4 11
Total to corresponding date of previous year ...	1,345,081½	24,23,000 1 7	222,108 7 0	8,160,875 10	44,92,935 3 6½	411,852 7 9	633,960 14 9		

* Rs. 4,377-13-6 added on account of freight of locomotive coal carried on Jubbulpore line.

EAST INDIAN RAILWAY—JUBBULPORE LINE.

Approximate Return of Traffic for Week ended 18th March 1871 on 223 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	8,564	11,005 6 11	1,003 16 7	61,711 0	20,782 10 9	1,905 1 7	2,968 18 2
Or per mile of railway ...	52 0 8	4 16 5	4 16 5	.....	93 3 2	8 10 10	13 6 3
For previous 10 weeks of half-year	50,308½	1,78,738 14 7	16,384 8 0	543,593 30	1,61,302 11 6	14,794 6 8	31,178 14 8
Total for 11 weeks ...	53,872½	1,90,344 5 6	17,418 4 7	605,309 30	1,82,175 6 3	16,699 8 3	34,147 12 10
COMPARISON.							
Total for corresponding week of previous year	3,446½	11,325 3 0	1,038 3 10	53,603 20	14,917 3 9	1,367 8 3	2,405 11 1
Per mile of railway corresponding week of previous year	.....	50 12 7	4 13 1	.....	66 14 3	6 2 8	10 16 9
Total to corresponding date of previous year	64,753	2,22,035 4 8	20,412 16 5	507,386 10	1,47,741 2 8	13,542 18 9	33,955 15 2

EASTERN BENGAL RAILWAY.

Approximate Return of Traffic for Week ended 18th March 1871 on 156½ miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	41,131	23,039 1 0	2,111 18 4	143,853 4	30,665 12 2	2,811 0 7	4,022 18 11
Or per mile of railway ...	263	147 3 5	13 9 11	919 0	195 15 1	17 19 5	31 9 2
For previous 10 weeks of half-year	303,190½	1,84,355 2 9	16,899 4 8	1,074,227 1	2,31,011 11 11	21,258 11 4	38,157 16 0
Total for 11 weeks ...	344,321½	2,07,394 4 3	19,011 3 0	1,218,080 5	2,62,577 8 1	24,060 11 11	43,080 14 11
COMPARISON.							
Total for corresponding week of previous year	30,497½	17,129 7 0	1,570 4 0	126,120 27½	20,704 4 11	1,906 2 10	3,470 6 10
Per mile of railway corresponding week of previous year	269	151 4 1	13 17 4	1,114 0	183 9 10	16 16 7	30 13 11
Total to corresponding date of previous year	309,447	2,00,768 9 3½	18,403 16 11	1,215,444 29½	1,89,012 15 2½	17,326 3 7	35,729 19 6

CALCUTTA AND SOUTH-EASTERN STATE RAILWAY.

Approximate Return of Traffic for week ended 18th March 1871, on 28 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	7,778	1,224 6 9	122 8 10	19,580 20	589 9 0	58 19 1	181 7 11
Or per mile of railway ...	277	43 11 8	4 7 6	699 12	21 0 11	2 2 1	6 9 7
For previous 24 weeks of half year	161,638	34,789 11 0	2,478 19 5	270,286 24	8,777 5 0	877 14 9	3,856 14 2
Total for 25 weeks ...	169,816	36,014 1 9	2,601 8 3	289,867 8	9,308 14 0	936 13 10	3,538 2 1
COMPARISON.							
Total for corresponding week of previous year	5,241½	1,036 15 9	95 1 2	13,402 0	480 5 9	44 0 7	139 1 9
Per mile of railway, corresponding week of previous year	187	37 0 7	3 7 11	479 0	17 2 6	1 11 5	4 19 4
Total to corresponding date of previous year	118,406½	22,799 0 9	2,089 18 10	215,041 20	10,770 9 3	987 6 2	3,077 6 0

EAST INDIAN RAILWAY—MAIN LINE.

Approximate Return of Traffic for week ended 25th March 1871, on 1,279½ miles open.

	COACHING TRAFFIC.			MERCHANDISE AND MINERAL TRAFFIC.			Total Traffic Receipts.
	Number of passengers.	Coaching receipts.		Weight carried.	Receipts.		
		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£. s. d.
Total traffic for the week	128,971	1,92,630 11 7	17,657 16 3	625,443 30	3,96,675 8 3	35,445 5 2	53,103 1 5
Or per mile of railway ... ..	.....	150 8 10	13 16 0	.....	302 3 4	27 14 1	41 10 1
For previous 11 weeks of half year	1,168,861	17,59,902 12 8	161,324 8 0	7,156,878 10	42,49,665 0 6	389,551 14 2	560,876 2 8
Total for 12 weeks ...	1,282,832	19,52,533 8 3	178,982 4 9	7,782,322 0	46,36,350 8 9	424,996 19 4	603,979 4 1
COMPARISON.							
Total for corresponding week of previous year	108,730½	1,80,465 9 0	16,542 13 7	735,065 10	3,00,746 6 9	33,068 8 5	49,611 2 0
Per mile of railway, corresponding week of previous year ... ..	.....	159 9 0	14 12 7	.....	318 15 5	29 4 9	43 17 4
Total to corresponding date of previous year	1,454,412	26,03,465 10 7	238,651 0 7	8,895,940 20	48,53,681 10 3½	444,920 16 2	683,571 16 9

EAST INDIAN RAILWAY—JUBBULPORE LINE.

Approximate Return of Traffic for week ended 25th March 1871, on 223 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	3,375	11,793 14 1	1,081 2 2	56,803 10	17,108 1 3	1,568 4 9	2,040 6 11
Or per mile of railway ...	.....	52 14 2	4 16 11	.....	76 11 6	7 0 8	11 17 7
For previous 11 weeks of half year	53,872½	1,90,344 5 6	17,448 4 7	605,309 30	1,82,175 6 3	16,099 8 3	34,147 12 10
Total for 12 weeks ...	57,247½	2,02,138 3 7	18,520 6 9	662,113 0	1,99,283 7 6	18,267 13 0	36,796 19 9
COMPARISON.							
Total for corresponding week of previous year	3,698½	11,133 1 9	1,020 10 9	24,795 30	8,809 13 1	813 1 4	1,833 12 1
Per mile of railway, corresponding week of previous year	.....	49 14 9	4 11 6	.....	39 12 5	3 12 11	8 4 2
Total to corresponding date of previous year	68,421½	2,33,818 0 5	21,433 7 2	532,182 0	1,56,610 15 9	14,356 0 1	35,789 7 3

EASTERN BENGAL RAILWAY.

Approximate Return of Traffic for week ended 25th March 1871, on 156½ miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	33,040½	28,053 8 9	2,388 4 10	174,786 36	34,119 15 9½	3,127 13 4	5,515 18 2
Or per mile of railway ...	215	168 7 7	15 5 2	1,117 0	218 0 4	19 19 9	35 4 11
For previous 11 weeks of half year	844,327½	2,07,394 4 3	10,011 3 0	1,218,080 5	2,62,577 8 1	24,069 11½	43,080 14 11
Total for 12 weeks ...	377,968	2,33,417 13 0	21,399 7 10	1,392,869 1	2,96,697 7 10½	27,197 5 3	48,596 13 1
COMPARISON.							
Total for corresponding week of previous year	25,008½	14,325 12 9	1,313 4 0	127,693 11	21,261 7 10	1,948 19 5	3,262 3 5
Per mile of railway, corresponding week of previous year	226	126 7 11	11 11 ½	1,128 0	187 11 10	17 4 2	28 16 1
Total to corresponding date of previous year	335,055½	2,15,094 6 0½	19,716 19 11	1,343,188 0½	2,10,274 7 0½	19,275 3 0	38,992 2 11

CALCUTTA AND SOUTH EASTERN STATE RAILWAY.

Approximate Return of Traffic for Week ended 25th March 1871 on 28 miles open.

		Rs. As. P.	£ s. d.	Mds. Srs.	Rs. As. P.	£ s. d.	£ s. d.
Total traffic for the week ...	7,062½	1,118 11 3	111 17 5	18,301 0	640 5 0	64 0 7	175 18 0
Or per mile of railway ...	252	39 15 3	3 19 11	653 2½	22 11 0	2 5 4	6 5 3
For previous 25 weeks of half-year	168,816	36,014 1 9	2,601 8 3	289,867 8	9,390 14 0	938 13 10	3,538 2 1
Total for 26 weeks ...	175,878½	37,132 13 0	2,713 5 8	308,168 8	1,0007 3 0	1,000 14 5	3,714 0 1
COMPARISON							
Total for corresponding week of previous year	5,277½	1,079 13 3	98 19 8	12,002 0	1,387 14 6	127 4 6	236 4 0
Per mile of railway corresponding week of previous year	188	38 8 11	3 10 8	429 0	49 9 1	4 10 11	8 1 7
Total to corresponding date of previous year	123,744	23,879 4 0	2,188 18 6	227,043 20	12,168 7 8	1,114 10 8	3,303 9 2

Meteorological Telegraphic Report for the period 26th March to 1st April 1871.

STATIONS.	Date.	Hour.	Barometer reduced to 32°.	Barometer reduced to sea-level.	THERMOMETER.		Humidity Sat = 100.	WIND.		Rain.	Clouds.	Weather initials.
					Dry.	Wet.		Direction.	Velocity.			
CALCUTTA.	March.	10	29.858	29.876	85.3	74.0	58	S W	...	...	C	b
	16	10	29.760	29.778	87.7	71.5	22	W	...	...	...	b
	27th	10	29.029	29.947	83.5	78.5	78	S W	...	...	...	b
	16	10	29.779	29.797	91.9	75.0	42	S S E	...	...	CK	b
	28th	10	29.912	29.930	85.5	77.8	70	E S E	...	...	...	b
	16	10	29.774	29.792	83.9	77.8	48	S by W	...	...	...	b
	29th	10	29.896	29.914	85.5	74.0	58	S S E	...	...	...	b
	16	10	29.781	29.779	92.0	76.0	45	S S W	...	...	CK, S	b
	30th	10	29.840	29.858	87.0	79.7	72	S S W	...	...	...	b
	16	10	29.653	29.671	87.0	78.5	35	S	...	...	...	b
SAGOR ISLAND.	31st	10	29.819	29.817	87.0	79.5	70	S	...	...	...	b
	April.	16	29.672	29.600	84.8	82.5	56	S by W	...	...	C	b
	1st	10	29.811	29.809	84.3	80.0	74	N E	...	...	C, CS	b
	16	10	29.717	29.735	84.0	82.4	59	S by E	...	...	CS	b
	March.	10	29.809	29.815	86	81	79	S W	0.4*	...	...	m
	16	10	29.812 P	29.818	88	83	80	S	10.2*	...	C	m
	27th	10	29.940	29.946	85	81	83	S W	12.1*	...	N	m
	16	10	29.805	29.811	84	81	87	S E	9.7*	...	N	m
	28th	10	29.932	29.938	87	81	78	W	9.9*	...	C	m
	16	10	29.797	29.803	84	81	72	S S E	9.7*	...	C	m
CHITTAGONG.	29th	10	29.918	29.924	86	80	75	S S W	7.3*	...	K	m
	16	10	29.794	29.800	86	81	79	S	11.2*	...	K	m
	30th	10	29.814	29.834	85	81	83	S S W	13.8*	...	...	m
	16	10	29.702	29.708	87	83	83	S S E	12.1*	...	...	m
	31st	10	29.840	29.846	87	81	78	S	15.4*	...	...	m
	April.	16	29.701	29.704	87	82	79	S	13.0*	...	C, S	m
	1st	10	29.834	29.840	86	82	81	S	16.0*	...	...	m, acuda.
	16	10	29.744	29.750	87	82	79	E S E	15.1*	...	...	m, acuda.
	March.	10	29.828	29.837	90	73	41	S S W	5.7*	...	...	b, m
	16	10	29.756	29.808	88	78	62	S W	14.1*	...	...	b, m
MADRAS.	27th	10	29.895	29.905	86	79	71	S W	5.0*	...	K	b, m
	16	10	29.712	29.852	84	78	75	S W	8.3*	...	KS, K	b, m
	28th	10	29.888	29.998	86	81	79	W S W	3.3*	...	K, KS	b, m
	16	10	29.736	29.845	89	81	69	S S W	7.8*	...	...	b, m
	29th	10	29.843	29.953	87	80	73	S	4.7*	...	K	b, m
	16	10	29.719	29.829	85	79	75	S W	9.1*	...	CK	b, m
	30th	10	29.840	29.950	88	79	65	S E	6.5*	...	...	b, m
	16	10	29.606	29.800	87	80	72	S W	18.0*	...	...	b, m, q
	31st	10	29.413	29.923	87	79	68	S	7.1*	...	...	b, m, q
	April.	16	29.048	29.795	87	80	72	S W	16.9*	...	K	b, m
CUTTACK.	1st	10	29.830	29.940	87	79	68	S S W	7.8*	...	K	b, m
	16	10	29.736	29.847	85	76	64	W S W	11.9*	...	K	b, m
	March.	10	29.971	29.901	87	76	58	S S E	8*	...	...	b
	16	10	29.847	29.877	87	76	58	E by S	12*	...	...	m
	26th	10	29.954	29.984	86	75	57	S E	8*	...	...	bc
	16	10	29.839	29.869	86	78	68	E S E	11*	...	...	b
	27th	10	29.965	29.995	88	77	58	E S E	11*	...	...	bc
	16	10	29.832	29.892	86	77	64	E S E	14*	...	...	bc
	28th	10	29.906	29.906	89	77	50	E S E	11*	...	...	bc
	16	10	29.830	29.890	87	77	61	E	11*	...	...	bc
ARUN.	20th	10	29.980	30.010	87	77	61	E S E	10*	...	...	bc
	16	10	29.863	29.892	85	77	68	E	12*	...	...	bc
	30th	10	29.948	29.978	86	75	57	E S E	8*	...	...	bc
	16	10	29.828	29.858	87	76	54	E	10*	...	...	bc
	31st	10	29.934	29.964	87	77	61	S E	9*	...	...	bc
	16	10	29.801	29.831	87	76	58	E S E	13*	...	...	b
	March.	10	29.927	29.908	83	73	60	S	...	...	...	Fair.
	16	10	29.036	29.776	83	72	32	S S E	...	...	...	Fair.
	20th	10	29.780	29.862	87	76	54	S	...	...	...	Fair.
	16	10	29.708	29.789	92	73	34	S S W	...	...	N	l, t, r,
CUTTACK.	27th	10	29.878	29.960	86	83	87	E S E	...	...	CK N,	o
	16	10	29.728	29.810	88	78	62	S S E	...	...	...	Fair.
	28th	10	29.817	29.800	84	78	75	N W	...	...	...	Fair.
	16	10	29.706	29.788	89	70	35	S W	...	...	C	b
	29th	10	29.857	29.939	84	73	50	S W	...	...	K, C	Fair.
	16	10	29.700	29.781	90	74	44	S E	...	...	...	Fair.
	30th	10	29.816	29.897	85	71	57	W	...	...	...	Fair.
	16	10	29.050	29.731	90	68	18	W N W	...	...	...	Fair.
	31st	10	29.773	29.835	86	75	57	S W	...	...	...	Fair.
	April.	16	29.645	29.726	92	75	42	S S E	...	...	...	Fair.
ARUN.	1st	10	29.711	29.793	86	79	72	S	...	...	...	Fair.
	16	10	29.608	29.749	91	79	50	S E	...	...	...	Fair.
	March.	10	29.993	29.938	79	76	90	E S E	1	...	C	b
	16	10	29.825	29.810	85	76	64	W	1	...	...	b
	27th	10	29.958	29.973	80	76	82	S E	1	...	C	b
	16	10	29.815	29.830	80	74	74	W	1	...	...	b
	28th	10	29.935	29.950	77	75	90	S E	1	...	C	b
	16	10	29.835	29.850	85	78	71	N W	1	...	C	b
	29th	10	29.900	29.975	83	78	78	E	1	...	...	b
	16	10	29.778	29.803	85	79	75	W N W	1	...	C	b
ARUN.	30th	10	29.933	29.948	88	78	78	S S E	1	...	K	b
	16	10	29.783	29.778	86	79	72	W S W	1	...	...	b
	31st	10	29.906	29.920	81	77	82	S S E	1	...	K	b
	April.	16	29.773	29.788	86	80	75	W S W	1	...	...	b
	1st	10	29.938	29.943	82	78	82	W S W	1	...	K	b
	16	10	29.815	29.830	85	79	75	W N W	1	...	...	b

* Velocity of wind in miles per hour.

CALCUTTA,
The 1st April 1871.FANINDRA MOHUN BOSU,
In charge of the Office of Meteorological Reporter to the
Government of Bengal.

**Weekly Report of Rainfall compiled at the Meteorological
Reporter's Office.**

DIVISION.	Stations.	Rainfall from 3th to 19th March 1871.	Rainfall from 20th to 28th March 1871.	RAIN FROM 1ST JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
CUTTACK.	Cuttack { Telegraph Office ...	Nil	Nil	0.70	26th Mar. 1871.	
	False Point { Jail ...	ditto	0 12	0.99	ditto.	
	Jagipore ...	Not received	Not received	3.45	5th Mar. 1871.	
	Kendraparah ...	Nil	ditto	0.50	19th Mar. 1871.	
	Jugutsingapore ...	ditto	ditto	1.10	ditto.	
	Sumbulpore ...	ditto	ditto	5.40	ditto.	
	Balasore ...	ditto	Nil	1.05	26th Mar. 1871.	
	Bhuddruck ...	ditto	ditto	1.48	ditto.	
CHOTA NAGPORE.	Pooree ...	Not received	Not received	0.27	26th Feb. 1871.	
	Khoordah ...	Nil	ditto	2.44	10th Mar. 1871.	
		ditto	ditto	1.00	ditto.	
	Hazareebaugh ...	ditto	Nil	1.08	20th Mar. 1871.	
	Burhee ...	ditto	Not received	0.66	19th Mar. 1871.	
	Pachamba ...	ditto	Nil	1.11	26th Mar. 1871.	
	Ranchee ...	ditto	ditto	2.13	ditto.	
	Palamow ...	ditto	Not received	0.61	19th Mar. 1871.	
PATNA.	Purnia ...	ditto	Nil	2.38	26th Mar. 1871.	
	Chyebassa ...	ditto	ditto	3.13	ditto.	
	Patna ...	ditto	ditto	0.09	ditto.	
	Behar ...	ditto	ditto	0.64	ditto.	
	Barh ...	ditto	ditto	0.97	ditto.	
	Dumrpore ...	ditto	ditto	0.02	ditto.	
	Gya ...	ditto	ditto	0.32	ditto.	
	Sherghotty ...	ditto	ditto	0.16	26th Feb. 1871.	
	Nowadah ...	ditto	ditto	1.09	5th Mar. 1871.	
	Arungabad ...	ditto	ditto	0.43	26th Mar. 1871.	Not received 23rd Jan. to 5th Feb. and 20th to 26th Feb.
	Chumparan ...	ditto	Not received	0.18	10th Mar. 1871.	
	Chupiah ...	ditto	Nil	Nil	26th Mar. 1871.	
	Sewan ...	ditto	ditto	1.04	ditto.	Not received 13th to 19th Feb.
	Mozulferpore ...	ditto	Not received	0.00	19th Mar. 1871.	
	Durlungah ...	ditto	Nil	0.43	26th Mar. 1871.	Not received 30th Jan. to 5th Feb.
	Seetamaroo ...	ditto	ditto	3.75	ditto.	Not received 16th to 22nd Jan.
	Tapore ...	Not received	ditto	0.23	ditto.	Not received 6th to 19th March.
	Airah ...	Nil	ditto	0.09	ditto.	
	Buxar ...	ditto	ditto	0.23	ditto.	
	Sasaram ...	Not received	Not received	Nil	10th Feb. 1871.	
	Bhubhoah ...	Nil	ditto	0.43	10th Mar. 1871.	
	Benares ...	ditto	ditto	0.75	ditto.	
	Bhaugulpore ...	ditto	Nil	0.65	26th Mar. 1871.	
	Mudheypoorah ...	ditto	ditto	1.83	ditto.	
BHAUGULPORE.	Bunka ...	ditto	ditto	1.35	ditto.	Not received 13th to 19th Feb.
	Monghyr ...	ditto	ditto	0.16	ditto.	
	Jamooie ...	ditto	ditto	1.78	ditto.	Not received 30th Jan. to 5th Feb.
	Begoosari ...	ditto	ditto	0.40	ditto.	Not received 30th Jan. to 5th Feb. and 20th to 26th February.
	Deoghur ...	ditto	ditto	0.92	ditto.	
	Jamtara ...	ditto	ditto	3.00	ditto.	From 13th Feb.
	Rajmahal ...	ditto	Not received	2.20	19th Mar. 1871.	From 12th Feb.
	Purneah ...	ditto	Nil	0.78	26th Mar. 1871.	
RAJSHAHY.	Rampore Beaulah ...	ditto	ditto	0.91	ditto.	
	Natore ...	ditto	ditto	0.86	ditto.	
	Bograh ...	ditto	ditto	Nil	ditto.	Not received 27th Feb. to 5th Mar.
	Dinapore ...	ditto	ditto	4.00	ditto.	
	Maldah ...	ditto	ditto	1.63	ditto.	
	Berhampore ...	ditto	ditto	1.31	ditto.	
	Jungipore ...	ditto	ditto	1.09	ditto.	
	Lalbagh ...	ditto	ditto	1.06	ditto.	From 10th Jan.
	Pubna ...	ditto	ditto	2.49	ditto.	
	Coomercolly ...	ditto	ditto	3.61	ditto.	
	Serajunge ...	ditto	ditto	1.70	ditto.	
	Rangpore ...	ditto	ditto	2.30	ditto.	
	Bhowanigunge ...	ditto	ditto	3.21	ditto.	From 22nd Jan.
	Titalya ...	ditto	ditto	3.22	ditto.	
	Burdwan ...	ditto	ditto	2.80	ditto.	
	Cutwa ...	ditto	Not received	3.77	19th Mar. 1871.	
BURDWAN.	Culna ...	ditto	Nil	2.82	26th Mar. 1871.	Not received 4th and 5th March.
	Bood-Bood ...	ditto	ditto	3.64	ditto.	
	Bancoorah ...	ditto	ditto	3.76	ditto.	
	Raneegunge ...	ditto	ditto	2.36	ditto.	
	Sooree ...	ditto	ditto	2.25	ditto.	
	Hooghly ...	ditto	ditto	3.13	ditto.	
	Serampore ...	Not received	ditto	Nil	ditto.	From 20th Mar.
	Howrah ...	Nil	ditto	6.40	ditto.	
	Midnapore ...	ditto	ditto	7.49	ditto.	
	Contai ...	ditto	ditto	1.88	ditto.	
	Gurbetta ...	ditto	ditto	3.74	ditto.	Not received 9th Jan. to 5th Feb.
	Tumlook ...	ditto	ditto	12.88	ditto.	Not received 16th to 29th Jan. and 6th to 12th Feb.
PRESIDENCY.	Kishnagur ...	ditto	ditto	3.10	ditto.	
	Bongong ...	ditto	ditto	6.75	ditto.	Not received 13th to 26th Feb.
	Ranaghat ...	ditto	ditto	2.63	ditto.	
	Meharpore ...	ditto	ditto	3.60	ditto.	
	Choadangah ...	ditto	ditto	3.40	ditto.	
	Kooshteah ...	ditto	ditto	4.08	ditto.	
	Jessore ...	ditto	ditto	6.11	ditto.	
	Khoolneah ...	ditto	ditto	6.23	ditto.	From 16th Feb.
	Jenadah ...	Not received	Not received	0.62	12th Mar. 1871.	From 6th March.

DIVISION.	Stations.	Rainfall from 13th to 19th Mar. 1871.	Rainfall from 20th to 26th Mar. 1871.	RAIN FROM 1st * JANUARY 1871.		REMARKS.
				Rain.	Up to date.	
PRESIDENCY— (Continued)	Saugor Island	Nil	Nil	3.40	26th Mar. 1871.	
	Calcutta	ditto	ditto	6.16	ditto.	
	Alipore { Jail	ditto	ditto	5.33	ditto.	
	Alipore { Hospital	ditto	ditto	5.24	ditto.	
	Barrackpore	ditto	ditto	6.42	ditto.	
	Dum Dum	ditto	ditto	6.33	ditto.	
	Sarsaset	ditto	ditto	5.79	ditto.	
	Satkerah	ditto	ditto	7.81	ditto.	
	Busseerhaut	ditto	ditto	5.59	ditto.	
	Diamond Harbour	ditto	ditto	7.38	ditto.	
Dacca.	Barripore	ditto	ditto	3.04	ditto.	
	Dacca { Telegraph Office	ditto	Not received	5.32	19th Mar. 1871.	
	Dacca { Jail	ditto	Nil	3.70	20th Mar. 1871.	
	Barrisaul	ditto	ditto	4.11	ditto.	
	Dowlat Khan	ditto	Not received	1.91	19th Mar. 1871.	
	Persepore	ditto	Nil	4.11	26th Mar. 1871.	
	Madaripore	ditto	ditto	4.13	ditto.	
	Furzedpore	ditto	ditto	4.30	ditto.	
	Mymensing	ditto	ditto	2.01	ditto.	
	Jamalpore	ditto	ditto	0.11	ditto.	
CHITTAGONG.	Attuah	ditto	ditto	8.06	ditto.	
	Kishorgunge	ditto	ditto	2.14	ditto.	
	Sylhet	ditto	0.25	2.81	ditto.	
	Cachur	0.50	0.17	5.00	ditto.	
	Hylakandy	Not received	Not received	3.34	5th Mar. 1871.	From 13th Feb.
	Koyah	0.11	ditto	2.17	19th Mar. 1871.	
	Chittagong { Telegraph Office	0.80	Nil	4.00	26th Mar. 1871.	
	Chittagong { Jail	0.65	ditto	4.10	ditto.	
	Cox's Bazar	Not received	Not received	5.61	19th Mar. 1871.	
	Rangaimata Hill	ditto	ditto	0.91	26th Feb. 1871.	
COCH BEHAR.	Nonkhally	Nil	Nil	3.98	20th Mar. 1871.	
	Tipperah	0.16	ditto	2.19	ditto.	
	Brahmaubariah	Nil	Not received	2.67	19th Mar. 1871.	
	Akyab	ditto	Nil	0.80	26th Mar. 1871.	
	Buxa	ditto	Not received	3.30	19th Mar. 1871.	
	Gowalparah	Not received	ditto	4.03	12th Mar. 1871.	
	Dhobree	Nil	ditto	Nil	19th Mar. 1871.	Not recorded 27th Feb. to 5th March.
	Toora (Garo Hills)	ditto	ditto	3.74	ditto.	
	Darjeeling { Telegraph Office	Not received	ditto	0.17	15th Feb. 1871.	
	Darjeeling { Jail	Nil	Nil	2.42	26th Mar. 1871.	
ASSAM.	Ranghee	Not received	Not received	1.20	28th Feb. 1871.	
	Palacottah	Nil	ditto	2.33	19th Mar. 1871.	
	Jalpigoorie	ditto	Nil	4.11	26th Mar. 1871.	
	Boda	ditto	ditto	1.16	ditto.	Not received 30th Jan. to 12th Feb.
	Tezporo	0.18	Not received	2.04	19th Mar. 1871.	
	Nowgong	Nil	ditto	0.42	ditto.	Not received 9th to 15th Jan. and 20th Feb. to 5th March.
	Mungledye	0.03	ditto	2.87	ditto.	From 30th Jan.
	Burpettah	Nil	ditto	2.80	ditto.	Not received 13th to 19th Feb.
	Gowhatty	Not received	ditto	2.20	12th Mar. 1871.	
	Sebsangor	1.16	ditto	6.84	19th Mar. 1871.	
	Jorchaut	0.28	ditto	2.77	ditto.	From 27th Feb.
	Golaghat	0.57	ditto	3.21	ditto.	Not received 23rd to 29th Jan.
	Nazeerah	0.61	ditto	5.27	ditto.	
	Debrooghui	1.01	ditto	7.66	ditto.	
	Suddya	0.86	ditto	6.25	ditto.	
	Shullong	Nil	ditto	0.07	ditto.	Ditto ditto.
	Cherrapoonjee	ditto	0.11	5.87	26th Mar. 1871.	From 18th Feb.
	Jowai	ditto	Not received	5.15	19th Mar. 1871.	Not received 6th to 12th Feb.
	Samongoodting	ditto	ditto	1.50	ditto.	Not received 6th to 12th March.

FANINDRA MOHAN BASU,

In charge of the Office of Meteorological Reporter to the Govt. of Bengal.

CALCUTTA

The 1st April 1871.

Results of the Meteorological Observations taken at the Surveyor-General's Office, Calcutta, from 22nd to 31st March 1871.

Month.	Date.	Mean reduced barometer.	THERMOMETER.			Mean dry bulb.	Mean wet bulb.	Computed mean dew-point.	Mean degree of humidity.	WIND.			Rain.	Moon's phases.	GENERAL REMARKS.
			Highest reading.	Lowest reading.	Max. solar radiation.					Prevailing direction.	Max. pressure.	Daily velocity.			
		Inches.	°	°	°	°	°	°			H	Miles.	In.		
March ...	22nd	29.837	94.0	74.5	143.8	83.4	75.9	70.6	0.66	S by W & W S W	...	117.8	...	...	Clear. Slightly foggy at 4 & 5 A.M.
	23rd	85.4	95.0	75.5	148.8	83.5	73.1	65.8	.57	S S W & W by S	...	120.6	...	...	Clear. Foggy from 4 to 8 A.M.
	24th	81.8	90.0	73.8	148.0	83.8	74.2	67.5	.50	S W & S by W	...	169.7	...	...	Clear and cirri.
	25th	77.6	95.0	77.0	143.0	84.1	77.7	73.2	.71	S S W, S & S S E	...	230.5	...	...	Ditto.
	26th	79.7	97.7	76.5	145.0	84.9	74.6	67.4	.57	S by E, S W & W	...	180.4	...	...	Ditto.
	27th	84.9	92.4	76.5	141.0	83.4	77.5	73.4	.73	S S W, S S E & S	...	111.4	...	...	Clear, cirro-cumuli and stratoni. Foggy at 6 A.M. Lightning and drizzled at 10½ P.M.
	28th	83.2	94.0	79.3	143.0	85.2	77.8	72.6	.67	S by W	...	111.4	...	...	Stratoni, clear, and cirro cumuli.
	29th	81.8	92.2	76.0	140.0	83.5	75.1	69.2	.63	S & S by W	...	105.4	...	...	Cirro-cumuli and clear.
	30th	76.1	97.2	76.5	144.0	84.9	77.8	72.8	.68	S by W & S	...	165.1	...	...	Clear and cirri.
	31st	75.0	95.5	77.7	146.8	85.1	79.3	75.2	.73	S S E & S	...	229.0	...	...	Ditto.

The mean barometer, as likewise the dry and wet bulb thermometer means, are derived from the twenty-four hourly observations made during the day.

The dew-point is computed with the Greenwich constants.—The figures in column ten represent the humidity of the air, the complete saturation of which being taken at unity.—The receiver of the lower rain gauge is 1½ feet, and that of the anemometer 70 feet 10 inches, above the level of the ground.—The velocity of wind, as indicated by Robinson's anemometer, is registered from noon to noon.

The extreme variation of temperature during the past ten days	...	23.9
The max. temperature during the past ten days	...	97.7
The max. temperature during the corresponding period of the past year	...	101.2
The mean humidity during the past ten days	...	0.65
The mean humidity during the corresponding period of the past year	...	0.55
		Inches.
The total fall of rain from 22nd to 31st	{ by lower rain gauge	...
	{ by anemometer gauge	...
Ditto	average of seventeen previous years	...
Ditto	between the 1st January and the 31st March	...
Ditto	ditto ditto, average of 17 years	...

The 3rd April 1871.

GOPEENAUTH SEN,
In charge of the Observatory.



The Calcutta Gazette.

WEDNESDAY, APRIL 12, 1871.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information :—

Act No. VIII of 1871.

THE INDIAN REGISTRATION ACT, 1871.

ARRANGEMENT OF SECTIONS.

PART I.

PRELIMINARY.

PREAMBLE.

SECTIONS.

1. Short title.
Local extent.
Commencement.
2. Repeal of enactments
3. Interpretation-clause.

PART II.

OF THE REGISTRATION ESTABLISHMENT.

4. Inspector General of Registration.
Branch Inspector General of Sindh.
5. Districts and Sub-Districts.
6. Registrars and Sub-Registrars.
7. Offices of Registrars and Sub-Registrars.
8. Inspectors of Registration Offices.
9. Military Cantonments may be declared Sub-Districts or Districts.
10. Absence of a Registrar from his District or vacancy in his office.

SECTIONS.

11. Absence of Registrar on duty in his District.
12. Absence of Sub-Registrar or vacancy in his office.
Appointments under section 10, 11, or 12 to be reported to Local Government.
13. Suspension, removal and dismissal of Registering Officers.
14. Remuneration and establishments of Registering Officers.
15. Seals of Registering Officers.
16. Register Books.
Forms.
Fire-proof boxes.

PART III.

OF REGISTRABLE DOCUMENTS.

17. Documents of which the registration is compulsory.
Exception of composition-deeds.
And of transfers of shares and debentures in Land Companies.
18. Documents of which the registration is optional.
19. Documents in language not understood by Registering Officer.
20. Documents containing interlineations, blanks, erasures or alterations.
21. Description of parcels.
Documents containing maps or plans.
22. Failure to comply with rules as to description of houses and land.

PART IV.

OF THE TIME OF PRESENTATION.

23. Time for presenting documents of which the registration is compulsory.
24. Provision where delay in presentation is unavoidable.
25. Documents executed out of British India.
26. Provision where office is closed on last day of period for presentation.
27. Wills may be presented or deposited at any time.

PART V.

OF THE PLACE OF REGISTRATION.

28. Place for registering documents relating to immoveables.
29. Place for registering other documents.
30. Registration by Registrar.
Registration by Registrar at Presidency Town.
31. Registration or acceptance for deposit at private residence.

PART VI.

OF PRESENTING DOCUMENTS FOR REGISTRATION.

32. Persons to present documents for registration.
33. Powers of attorney recognizable for purposes of section thirty-two.
Proviso as to persons infirm, or in jail, or exempt from appearing in Court.
34. Enquiry before registration by the Registering Officer.
35. Procedure on admission of execution.
Procedure on denial of execution, &c.

PART VII.

OF ENFORCING THE APPEARANCE OF EXECUTANTS AND WITNESSES.

36. Procedure where appearance of executant or witness is desired.
37. Officer or Court to issue and cause service of summons.
38. Persons exempt from appearance at Registry Office.
39. Law as to summonses, commissions and witnesses in this Act.

PART VIII.

OF PRESENTING WILLS AND AUTHORITIES TO ADOPT.

SECTIONS.

- 40. Persons entitled to present Wills and Authorities to adopt.
- 41. Registration of Wills and Authorities to adopt.

PART IX.

OF THE DEPOSIT OF WILLS.

- 42. Deposit of Wills.
- 43. Procedure on deposit of Wills.
- 44. Withdrawal of sealed cover deposited under section 42.
- 45. Proceedings on death of depositor.
Re-deposit.
- 46. Saving of Act X of 1865, section 259.

PART X.

OF THE EFFECTS OF REGISTRATION AND NON-REGISTRATION.

- 47. Time from which registered document operates.
- 48. Registered documents relating to property when to take effect against oral agreements.
- 49. Effect of non-registration of documents required to be registered.
- 50. Registered documents relating to immoveables, of which the registration is optional, to take effect against unregistered documents.

PART XI.

OF THE DUTIES AND POWERS OF REGISTERING OFFICERS.

(A.) As to the Register Books and Indexes.

- 51. Register books to be kept in the several Offices.
- 52. Endorsements on document presented.
Receipt for document.
Documents admitted to registration to be copied.
- 53. Entries to be numbered consecutively.
- 54. Current Indexes and entries therein.
- 55. Indexes to be made by Registering Officers.
Extra particulars in Indexes.
- 56. Copy of entries in Indexes Nos. I and II to be sent by Sub-Registrar to Registrar.
Such copy to be filed in Registrar's Office.
- 57. Registering Officers to allow inspection of certain Books and Indexes, and to give certified copies of entries.

(B.) As to the procedure on admitting to registration.

- 58. Particulars to be endorsed on documents admitted to registration.
- 59. Such endorsements to be dated and signed by Registering Officer.
- 60. Certificate showing that document has been registered, and number and page of book in which it has been copied.
- 61. Endorsements and certificate to be copied.
Document to be returned.
- 62. Procedure on presentation of a document in a language unknown to the Registering Officer.
- 63. Power to administer oaths.
Record of substance of statements.

(C.) Special Duties of Sub-Registrar.

- 64. Procedure on Sub-Registrar's registration of document relating to immoveable property situate in several Sub-Districts.
- 65. Procedure on Sub-Registrar's registration of document relating to immoveable property situate in several Districts.

(D.) Special Duties of Registrar.

SECTIONS.

- 66. Procedure on registering instruments relating to immoveables.
- 67. Procedure on registration under section 30, clause *b*.

(E.) Of the Controlling Powers of Registrars and Inspectors General.

- 68. Registrar to superintend and control Sub-Registrars.
- 69. Inspector General to superintend Registration offices.
His power to frame rules.
- 70. His power to remit fines.

PART XII.

OF REFUSAL TO REGISTER.

- 71. Reasons for refusal to register to be recorded by Registrar or Sub-Registrar.
- 72. Registrar may alter or revise orders of Sub-Registrar refusing registration.
- 73. Procedure where Registrar refuses to register or direct registration.
- 74. Petition.
To be verified.
Document admissible in evidence.
- 75. Court to fix day for hearing petition and copy thereof to be served.
- 76. Court may order document to be registered.
Provision for case in which Judge is the Registering Officer.

PART XIII.

OF THE FEES FOR REGISTRATION, SEARCHES AND COPIES.

- 77. Fees to be fixed by Local Government.
Alteration of fees.
Publication of fees.
- 78. Fees payable on presentation.

PART XIV.

OF PENALTIES.

- 79. Penalty for incorrectly endorsing, copying, translating or registering documents with intent to injure.
- 80. Penalty for certain other offences.
Making false statements before Registering Officer.
Delivering false copy or translation.
False personation.
Abetment of offences under this Act.
- 81. Registering Officer may institute prosecutions.
- 82. Registering Officers to be deemed Public Servants.

PART XV.

MISCELLANEOUS.

- 83. Destruction of unclaimed documents.
- 84. Registering Officer not to be liable for anything *bona fide* done or refused in his official capacity.
- 85. Nothing done by Registering Officer to be invalidated by defect in his appointment or procedure.
- 86. Registration of documents executed by Government Officers or certain public functionaries.
- 87. Exemption of certain documents executed by or in favour of Government.
- 88. Inspection and copies of such documents.
- 89. Recognition, in Oudh and Burma, for three months of powers of attorney not executed according to section 33.
- 90. Burmese registration rules confirmed.

FIRST SCHEDULE. Enactments repealed.

SECOND SCHEDULE. Form of Petition under section 73.
Form of verification.

AN ACT FOR THE REGISTRATION OF DOCUMENTS.

WHEREAS it is expedient to consolidate and amend the laws relating to the registration of documents; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

1. This Act may be called
Short title. "The Indian Registration Act, 1871."

It extends to the whole of British India, except such districts or tracts of country as the Local Government may from time to time, with the previous sanction of the Governor General in Council, exclude from its operation.

And it shall come into force on the first day
Commencement. of July 1871.

2. On and from that day the enactments mentioned or referred to in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

But all appointments, notifications, rules and orders made, and all offices established, under any of the said enactments shall be deemed to have been respectively made and established under this Act, except in so far as such rules and orders may be inconsistent herewith.

References made in Acts passed before the first day of July 1871, to any enactment hereby repealed, shall be read as if made to the corresponding section of this Act.

And nothing herein contained affects Act No. XX of 1866, so far as relates to the procedure upon any agreement recorded under section fifty-two of that Act at any time before that day, or the procedure provided by that Act for the registration and deposit of authorities to adopt executed before the first day of January 1872.

And so far as regards suits instituted before the first day of April 1873, nothing herein contained affects Act No. XIV of 1859, section one, clause ten, as amended by Act No. XX of 1866, section twenty-seven.

3. In this Act, unless there be something repugnant in the subject or context—

"Lease" includes a counterpart, a kabúliyát, an undertaking to cultivate or occupy, and an agreement to lease:

"Signature" and "signed" include and apply to the affixing of a mark:

"Immoveable Property" includes land, buildings, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land, and things attached to the earth or permanently fastened to anything which is attached to the earth, but not standing timber, growing crops, nor grass:

"Moveable Property" includes standing timber, growing crops and grass, fruit upon and juice in trees, and property of every other description, except immoveable property:

"Book" includes a portion of a Book and also any number of sheets connected together with a view of forming a Book or portion of a Book:

"Endorsement" and "endorsed" include and apply to an entry in writing by a Registering Officer on a rider or covering slip to any document tendered for registration under this Act:

"Minor" means a person who, according to the personal law to which he is subject, has not attained majority:

"Representative" includes the guardian of a minor and the Committee or other legal curator of a lunatic or idiot:

"Addition" means the place of residence, and the profession, trade, rank and title (if any) of a person described, and, in the case of a Native, his caste (if any) and his father's name, or where he is usually described as the son of his mother, then his mother's name.

"District Court" includes the High Court in its ordinary original civil jurisdiction; and

"District" and "Sub-District" respectively mean a District and Sub-District formed under this Act.

PART II.

OF THE REGISTRATION ESTABLISHMENT.

4. The Local Government shall appoint an officer to be the Inspector General of Registration for the territories subject to such Government,

or may, instead of making such appointment, direct that all or any of the powers and duties hereinafter conferred and imposed upon the Inspector General shall be exercised and performed by such officer or officers and within such local limits as the Local Government from time to time appoints in this behalf.

The Governor of Bombay in Council may also, with the previous consent of the Governor General in Council, appoint an officer to be Branch Inspector General of Sindh, who shall have all the powers of the Inspector General under this Act other than the power to frame rules hereinafter conferred.

Any Inspector General or the Branch Inspector General of Sindh may hold simultaneously any other office under Government.

5. For the purposes of this Act, the Local Government shall form Districts and Sub-Districts, and shall prescribe and may from time to time alter the limits of such Districts and Sub-Districts.

The Districts and Sub-Districts formed under this section, together with the limits thereof, and every alteration of such limits, shall be notified in the local official Gazette.

Every such alteration shall take effect on such day after the date of the notification as is therein mentioned.

6. The Local Government may appoint such Registrars and Sub-Registrars, persons, whether public officers or not, as it thinks proper, to be Registrars of the several Districts, and to be Sub-Registrars of the several Sub-Districts, formed as aforesaid, respectively.

7. The Local Government shall establish in every District an office to be styled the Office of the Registrar and in every Sub-District an office to be styled the Office of the Sub-Registrar, and may amalgamate with any Office of a Registrar any Office of a Sub-Registrar.

8. The Local Government may also appoint officers to be called Inspectors of Registration Offices, and may from time to time prescribe the duties of such officers. Every such Inspector shall be subordinate to the Inspector General.

9. Every Military Cantonment where there is a Cantonment Magistrate may (if the Local Government so directs) be, for the purposes of this Act, a Sub-District or a District, and such Magistrate shall be the Sub-Registrar or the Registrar, of such Sub-District or District, as the case may be.

Whenever the Governor General in Council declares any Military Cantonment beyond the limits of British India to be a Sub-District or a District for the purposes of this Act, he shall also declare, in the case of a Sub-District, what authorities shall be Registrar of the District and Inspector General, and in the case of a District, what authority shall be Inspector General, with reference to such Cantonment and the Sub-Registrar or Registrar thereof.

10. Whenever any Registrar other than the Registrar of a District including a Presidency Town, is absent otherwise than on duty in his District, or when his office is temporarily vacant,

any person whom the Inspector General appoints in this behalf, or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's Office is situate,

shall be the Registrar during such absence or until the Local Government fills up the vacancy.

Whenever the Registrar of a District including a Presidency Town, is absent otherwise than on duty in his District, or when his office is temporarily vacant,

any person whom the Inspector General appoints in this behalf shall be the Registrar during such absence, or until the Local Government fills up the vacancy.

11. Whenever any Registrar is absent from his office on duty in his District, he may appoint any Sub-Registrar or other person in his District to perform, during such absence, all the duties of a Registrar, except those mentioned in sections sixty-eight and seventy-two.

12. Whenever any Sub-Registrar is absent, or when his office is temporarily vacant, any person whom the Registrar of the District appoints in this behalf shall

be Sub-Registrar during such absence, or until the Local Government fills up the vacancy.

13. All appointments made under section ten, section eleven, or section twelve shall be reported to the Local Government by the Inspector General. Such report shall be either special or general, as the Local Government directs.

The Local Government may suspend, remove or dismiss any person appointed under the provisions of this Act, and appoint another person in his stead.

14. Subject to the approval of the Governor General in Council, the Local Government may assign such salaries as such Government from time to time deems proper to the Registering Officers appointed under this Act, or provide for their remuneration by fees, or partly by fees and partly by salaries.

The Local Government may allow proper establishments for the several Offices under this Act.

15. The several Registrars and Sub-Registrars shall use a seal bearing the following inscription in English and in such other language as the Local Government directs:—"The seal of the Registrar (or of the Sub-Registrar) of

16. The Local Government shall provide for the office of every Registering Officer the books necessary for the purposes of this Act.

The books so provided shall contain the forms from time to time prescribed by the Inspector General, with the sanction of the Local Government, and the pages of such books shall be consecutively numbered in print, and the number of pages in each book shall be certified on the title-page by the officer by whom such books are issued.

The Local Government shall supply the office of every Registrar with a fire-proof box, and shall in each district make suitable provision for the safe custody of the records connected with the registration of documents in such District.

PART III.

OF REGISTRABLE DOCUMENTS.

17. The documents next hereinafter mentioned shall be registered, if the property to which they relate is situate in a District in which, and if they have been executed on or after the date on which, Act No. XVI of 1864, or Act No. XX of 1866, or this Act came or comes into force (that is to say),—

(1) Instruments of gift of immoveable property :

(2) Other instruments (not being wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of one hundred rupees and upwards, to or in immoveable property :

(3) Instruments (not being wills) which acknowledge the receipt or payment of any consi-

deration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest; and

(4) Leases of immoveable property from year to year, or for any term exceeding one year, or reserving a yearly rent.

Provided that the Local Government may, by order published in the official Gazette, exempt from the operation of the former part of this section any leases executed in any District, or part of a District, the terms granted by which do not exceed five years and the annual rents reserved by which do not exceed fifty rupees.

Nothing in clauses (2) and (3) of this section applies

Exception of composition-deeds;

(a) to any composition-deed,

(b) to any instrument relating to shares in a Joint Stock Company, notwithstanding that the and of transfers of assets of such Company consist in whole or in part of shares and debentures in Land Companies. immoveable property, or

(c) to any endorsement upon or transfer of any debenture issued by any such Company.

Authorities to adopt a son, executed after the first day of January 1872 and not conferred by a will, shall also be registered.

18. Any of the documents next hereinafter

Documents of which the registration is optional.

mentioned may be registered under this Act (that is to say),—

(1) Instruments (other than instruments of gift and wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of a value less than one hundred rupees to or in immoveable property:

(2) Instruments acknowledging the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest:

(3) Leases of immoveable property for any term not exceeding one year, and leases exempted under section seventeen:

(4) Awards relating to immoveable property:

(5) Instruments which purport or operate to create, declare, assign, limit or extinguish any right, title, or interest to or in moveable property:

(6) Wills:

(7) Acknowledgments, Agreements, Appointments, Articles of Partnership, Assignments, Awards, Bills of Exchange, Bills of Sale, Bonds, Composition-deeds, Conditions of Sale, Contracts, certified copies of decrees and orders of Courts, Covenants, Grants, Instruments of Dissolution of Partnership, Instruments of Partition, Powers of Attorney, Promissory Notes, Releases, Settlements, Writings of Divorcement, and all other documents not hereinbefore mentioned.

19. If any document duly presented for registration be in a language which

Documents in language not understood by Registering Officer.

the Registering Officer does not understand, and which is

not commonly used in the District, he shall refuse to register the document, unless it be accompanied by a true translation into a language commonly used in the District and also by a true copy.

20. The Registering Officer may in his discretion

Documents containing interlineations, blanks, erasures or alterations.

refuse to accept for registration any document in which any interlineation, blank, erasure or alteration appears, unless the persons executing the document attest with their signatures or initials such interlineation, blank, erasure or alteration. If he register such document, he shall, at the time of registering the same, make a note in the register of such interlineation, blank, erasure or alteration.

21. (a.) No document not testamentary relating

Description of parcels.

to immoveable property shall be accepted for registration unless it contains a description of such property sufficient to identify the same.

(b.) Houses in towns shall be described as situate on the north or other side of the street or road (mentioning it) to which they front, and by their existing and former occupancies, and by their numbers if the houses in such street or road are numbered. Other houses and lands shall be described by their name, if any, and as being in the territorial division in which they are situate and by their superficial contents, the roads and other properties on which they abut, and their existing occupancies, and also, whenever it is practicable, by reference to a Government map or survey.

(c.) No document not testamentary containing

Documents containing maps or plans.

a map or plan of any property comprised therein shall be accepted for registration unless it be accompanied by a true copy of the map or plan, or, in case such property is situate in several Districts, by such number of true copies of the map or plan as are equal to the number of such Districts.

22. Failure to comply with the provisions con-

Failure to comply with rules as to description of houses and land.

tained in section twenty-one clause (b) shall not disentitle a document to be registered if the description of the property to which it relates is sufficient to identify such property.

PART IV.

OF THE TIME OF PRESENTATION.

23. Subject to the provisions contained in sec-

Time for presenting documents of which the registration is compulsory.

tions twenty-four, twenty-five and twenty-six, no document required by section seventeen to be registered, and no document mentioned in section eighteen, other than a will, shall be accepted for registration unless presented for that purpose to the proper officer within four months from the date of its execution:

or, in the case of a copy of a decree or order, within four months from the day on which the decree or order was made, or, where it is appealable, within four months from the day on which it becomes final:

Provided that, where there are several persons executing a document at different times, such document may be presented for registration and registration within four months from the date of each execution.

24. If owing to urgent necessity or unavoidable

Provision where delay in presentation is unavoidable.

accident, any document executed, or copy of a decree or order made, in British India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registrar, in cases where the delay in presentation does not exceed four months, may direct that on payment of a fine

not exceeding ten times the amount of the proper registration fee, such document shall be accepted for registration.

Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.

25. When a document purporting to have been executed by all or any of the parties out of British India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registering Officer, if satisfied,

(1) that the instrument was so executed, and
(2) that it has been presented for registration within four months after its arrival in British India, may, on payment of the proper registration fee, accept such document for registration.

26. Whenever a registration-office is closed on the last day of any period hereinbefore provided for the presentation of any document, such last day shall, for the purposes of this Act, be deemed to be the day on which the office re-opens.

Wills may be presented or deposited at any time.

27. A will may at any time be presented for registration or deposited in manner hereinafter provided.

PART V.

OF THE PLACE OF REGISTRATION.

28. Save as in this Part otherwise provided, every document mentioned in section seventeen, clauses (1), (2), (3) and (4), and section eighteen, clauses (1), (2), (3) and (4), shall be presented for registration in the office of a Sub-Registrar within whose Sub-District the whole or some portion of the property to which such document relates is situate.

29. Every document, other than a document referred to in section twenty-eight and a copy of a decree or order, may be presented for registration, either in the office of the Sub-Registrar in whose Sub-District the document was executed, or in the office of any other Sub-Registrar under the Local Government at which all the persons executing and claiming under the document desire the same to be registered.

A copy of a decree or order may be presented for registration in the office of the Sub-Registrar in whose Sub-District the original decree or order was made, or, where the decree or order does not affect immoveable property, in the office of any other Sub-Registrar under the Local Government at which all the persons claiming under the decree or order desire the copy to be registered.

30. (a.) Any Registrar may in his discretion receive and register any document which might be registered by any Sub-Registrar subordinate to him,

(b.) The Registrar of a District including a Presidency Town may receive and register any document referred to in section twenty-eight without regard to the situation in any part of British India of the property to which the document relates.

31. In ordinary cases the registration or deposit of documents under this Act shall be made only at the office of the officer whose duty it is to register the same.

But such officer may on special cause being shown attend at the residence of any person intending to register any document which would ordinarily be registered at such office, or of any person desiring to deposit a will, and register or accept for registration or deposit such document or will.

PART VI.

OF PRESENTING DOCUMENTS FOR REGISTRATION.

32. Except in the case mentioned in section thirty-one, every document to be registered under this Act, whether such registration be compulsory or optional, shall be presented at the proper Registration Office,

by some person executing or claiming under the same, or, in the case of a copy of a decree or order, claiming under the decree or order,

or by the representative or assign of such person, or by the agent of such person, representative or assign, duly authorized by power of attorney executed and authenticated in manner hereinafter mentioned.

33. For the purposes of section thirty-two, the powers of attorney next hereinafter mentioned shall alone be recognized (that is to say),—

(a) if the principal at the time of executing the power of attorney resides in any part of British India, in which this Act is for the time being in force a power of attorney executed before and authenticated by the Registrar or Sub-Registrar within whose District or Sub-District the principal resides:

(b) if the principal at the time aforesaid resides in any other part of British India, a power of attorney executed before and authenticated by any Magistrate:

(c) if the principal at the time aforesaid does not reside in British India, a power of attorney executed before and authenticated by a Notary Public, or any Court, Judge, Magistrate, British Consul or Vice-Consul, or representative of Her Majesty or of the Government of India:

Provided that the following persons shall not be required to attend at any registration-office or court for the purpose of executing any such power of attorney as is mentioned in clauses (a) and (b) of this section:—

persons who by reason of bodily infirmity are unable without risk or serious inconvenience so to attend;

persons who are in jail under civil or criminal process; and

persons exempt by law from personal appearance in Court.

In every such case the Registrar or Sub-Registrar or Judge (as the case may be), if satisfied that the power of attorney has been voluntarily executed by the person purporting to be the principal, may attest the same without requiring his personal attendance at the office or court aforesaid.

To obtain evidence as to the voluntary nature of the execution, the Registrar or Sub-Registrar or Judge may either himself go to the house of the person purporting to be the principal, or to the jail in which he is confined, and examine him, or issue a commission for his examination.

Any power of attorney mentioned in this section may be proved by the production of it without further proof, when it purports on the face of it to have been executed before and authenticated by the person or court hereinbefore mentioned in that behalf.

34. Subject to the provisions contained in this Part and in sections forty-one, forty-three, forty-five, sixty-nine, seventy-six and eighty-six, no document shall be registered under this Act, unless the persons executing such document, or their representatives, assigns or agents authorized as aforesaid, appear before the registering officer within the time allowed for presentation:

Provided that if owing to urgent necessity or unavoidable accident all such persons do not so appear, the Registrar, in cases where the delay in appearing does not exceed four months may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, the document may be registered.

Such appearances may be simultaneous or at different times.

The registering officer shall thereupon—

(a) enquire whether or not such document was executed by the persons by whom it purports to have been executed,

(b) satisfy himself as to the identity of the persons appearing before him and alleging that they have executed the document, and

(c) in the case of any person appearing as a representative, assign or agent, satisfy himself of the right of such person so to appear.

35. If all the persons executing the document appear personally before the registering officer and are personally known to him, or if he be otherwise satisfied that they are the persons they represent themselves to be, and if they all admit the execution of the document;

or, in the case of any person appearing by a representative, assign or agent, if such representative, assign or agent admits the execution;

or, if the person executing the document is dead, and his representative or assign appears before the registering officer, and admits the execution,

the registering officer shall register the document as directed in sections fifty-eight to sixty-one inclusive.

The registering officer may, in order to satisfy himself that the persons appearing before him are the persons they represent themselves to be, or for any other purpose contemplated by this Act, examine any one present in his office.

If all or any of the persons by whom the document purports to be executed deny its execution,

or if any such person appears to be a minor, an idiot, or a lunatic,

or if any person by whom the document purports to be executed is dead, and his representative or assign denies its execution,

the registering officer shall refuse to register the document.

Nothing in section thirty-four, or the former part of this section, applies to copies of decrees or orders.

PART VII.

OF ENFORCING THE APPEARANCE OF EXECUTANTS AND WITNESSES.

36. If any person presenting any document for registration desires the appearance of any person whose presence or testimony is necessary for the registration of such document, the registering officer may, in his discretion, call upon such officer or court as the Local Government from time to time directs in this behalf to issue a summons requiring him to appear at the registration office, either in person or by duly authorised agent, as in the summons may be mentioned and at a time named therein.

37. The Officer or Court, upon receipt of the Officer or Court to issue and cause service of summons. person's fee payable in such cases, shall issue the summons accordingly, and cause it to be served upon the person whose appearance is so required.

38. A person who by reason of bodily infirmity is unable without risk or serious inconvenience to appear at the registration office

a person in jail under civil or criminal process,

and persons exempt by law from personal appearance in court, and who would but for the provision next hereinafter contained be required to appear in person at the registration office,

shall not be required so to appear.

In every such case, the registering officer shall either himself go to the house of such person, or to the jail in which he is confined, and examine him, or issue a commission for his examination.

39. The law in force for the time being as Law as to summonses, commissions and witnesses in this Act. to summonses, commissions and compelling the attendance of witnesses, and for their remuneration in suits before civil courts shall, save as aforesaid and *mutatis mutandis*, apply to any summons or commission, issued, and any person summoned to appear under the provisions of this Act.

PART VIII.

OF PRESENTING WILLS AND AUTHORITIES TO ADOPT.

40. The testator or any person claiming as executor or otherwise under a will, may present it to any Registrar or Sub-Registrar for registration,

and the donor or donee of any authority to adopt, or the adoptive son, may present it to any Registrar or Sub-Registrar for registration.

41. A will or an authority to adopt, presented for registration by the testator or donor, may be registered in the same manner as any other document.

A will or authority to adopt presented for registration by any other person entitled to present it, shall be registered if the Registering Officer is satisfied,

(1) that the will or authority was executed by the testator or donor, as the case may be,

(2) that the testator or donor is dead, and

(3) that the person presenting the will or authority is, under section forty, entitled to present the same.

PART IX.

OF THE DEPOSIT OF WILLS.

42. Any testator may either personally or by duly authorized agent deposit with any Registrar the will in a sealed cover superscribed with the name of the depositor and the nature of the document.

43. On receiving such sealed cover, the Registrar, if satisfied that the depositor is the testator, or his duly authorized agent, shall transcribe in his Register Book No. 5 the superscription on such sealed cover, and note in the register and on the sealed cover the year, month, day and hour of such presentation and receipt, together with the name of the depositor, and the name of each of the persons testifying to the identity of such depositor, and the inscription so far as it is legible on the seal of the cover.

The Registrar shall then place and retain the sealed cover in his fire-proof box.

44. If the depositor of any such sealed cover wishes to withdraw it, he may apply to the Registrar with whom it has been so deposited for the delivery of the cover; and the Registrar, if satisfied as to the identity of the depositor with the applicant, shall deliver the cover accordingly.

45. If, on the death of the depositor of a sealed cover under section forty-two, application be made to the Registrar with whom it has been deposited to open the same, the Registrar, if satisfied that the depositor is dead, shall, in the applicant's presence, open the cover, and copy, at the applicant's expense, the contents thereof in his Book No. 3.

When such copy has been made, the Registrar shall re-deposit the original will.

46. Nothing hereinbefore contained shall affect the provisions of the Indian Succession Act, section two hundred and fifty-nine, or the power of any court by order to compel the production of any will. But whenever any such order is made, the Registrar shall copy the will in his Book No. 3 and make a note on such copy that the original has been removed into court in pursuance of the order aforesaid.

PART X.

OF THE EFFECTS OF REGISTRATION AND NON-REGISTRATION.

47. A registered document shall operate from the time from which it would have commenced to operate if no registration thereof had been required or made, and not from the time of its registration.

48. All documents, not testamentary, duly registered under this Act, and relating to any property whether moveable or immoveable, shall take effect against any oral agreement or declaration relating to such property, unless where the agreement or declaration has been accompanied or followed by delivery of possession.

Effect of non-registration of documents required to be registered.

49. No document required by section seventeen to be registered,

shall affect any immoveable property comprised therein,

or confer any power to adopt,

or be received as evidence of any transaction affecting such property or conferring such power,

unless it has been registered in accordance with the provisions of this Act.

50. Every document of the kinds mentioned in clauses (1) and (2) of section eighteen, shall, if duly registered, take effect as regards the property comprised therein, against every unregistered document relating to the same property, and not being a decree or order, whether such unregistered document be of the same nature as the registered document or not.

Explanation.—In cases where Act No. XVI of 1864 or Act No. XX of 1866 was in force in the place and at the time in and at which such unregistered document was executed, "unregistered" means not registered according to such Act, and, where the document is executed after the first day of July 1871, not registered under this Act.

PART XI.

OF THE DUTIES AND POWERS OF REGISTERING OFFICERS.

(A.) As to the Register Books and Indexes.

51. The following Books shall be kept in the Register Books to be several offices hereinafter kept in the several offices named (that is to say),—

In all Registration Offices—

Book 1, "Register of documents relating to immoveable property;"

Book 2, "Record of reasons for refusal to register;"

Book 3, "Register of wills and authorities to adopt;" and

Book 4, "Miscellaneous Register."

In the Offices of Registrars—

Book 5, "Register of deposits of wills."

In Book 1 shall be entered or filed all documents or memoranda registered under the first four clauses of sections seventeen and eighteen and all other documents mentioned in section eighteen, clause (7), which relate to immoveable property.

In Book 4 shall be entered all documents registered under clauses (5) and (7) of section eighteen, and not entered in Book 1.

Nothing in the former part of this section shall be deemed to require more than one set of books where the Office of a Registrar has been amalgamated with the Office of a Sub-Registrar.

52. The day, hour and place of presentation, and the signature of every person presenting a document for registration, shall be endorsed on every such document at the time of presenting it; a receipt for such document shall be given by the registering officer to the person presenting the same; and, subject to the provisions contained in section sixty-two, every document admitted to registration shall without un-

Endorsements on document presented.

Receipt for document.

Documents admitted to registration to be copied.

necessary delay be copied in the Book appropriated therefor according to the order of its admission.

And all such books shall be authenticated at such intervals and in such manner as is from time to time prescribed by the Inspector General.

53. All entries in each Book shall be numbered in a consecutive series, which shall commence and terminate with the year, a fresh series being commenced at the beginning of each year.

54. In every office in which any of the books hereinbefore mentioned are kept, there shall be prepared current indexes of the contents of such books; and every entry in such indexes shall be made, so far as practicable, immediately after the registering officer has copied, or filed a memorandum of, the document to which it relates.

55. Two such indexes shall be made in all registration offices, and shall be named, respectively, Index No. I. and Index No. II.

Index No. I shall contain the names and additions of all persons executing and of all persons claiming under every document copied into or memorandum filed in Book No. I or Book No. 3.

Index No. II shall contain such particulars mentioned in section twenty-one, relating to every such document and memorandum as the Inspector General from time to time directs in that behalf.

A third index to be called Index No. III shall contain the names and additions of all persons executing and of all persons claiming under every document copied into Book No. 4.

Indexes Nos. I, II, and III shall contain such other particulars, and shall be prepared in such form, as the Inspector General from time to time directs.

56. Every Sub-Registrar shall send to the Registrar to whom he is subordinate, at such intervals as the Inspector General from time to time directs, a copy of all entries made by such Sub-Registrar during the last of such intervals in Indexes Nos. I and II.

Every Registrar receiving such copy shall file it in his office.

57. Subject to the previous payment of the fees payable in that behalf, the Books Nos. 1 and 2 and the indexes relating to Book No. 1 shall be at all times open to inspection by any person applying to inspect the same; and subject to the provisions of section sixty-two, copies of entries in such books shall be given to all persons applying for such copies.

Subject to the same provisions, copies of entries in Books Nos. 3 and 4 and in the indexes relating thereto shall be given to any person executing or claiming under the documents to which such entries respectively refer; but the requisite search for such entries shall be made only by the registering officer.

Such copies shall be signed and sealed by the registering officer, and shall be admissible for the purpose of proving the contents of the original documents.

(B.) As to the procedure on admitting to registration.

58. On every document admitted to registration other than a copy of a decree or order, there shall be endorsed from time to time the following particulars (that is to say),—

(1) the signature and addition of every person admitting the execution of the document; and, if such execution has been admitted by the representative, assign or agent of any person, the signature and addition of such representative, assign or agent

(2) the signature and addition of every person examined in reference to such document under any of the provisions of this Act; and

(3) any payment of money or delivery of goods made in the presence of the registering officer in reference to the execution of the document, and any admission of receipt of consideration, in whole or in part, made in his presence in reference to such execution.

If any person admitting the execution of a document refuses to endorse the same, the registering officer shall nevertheless register it, but shall at the same time endorse a note of such refusal.

59. The registering officer shall affix the date and his signature to all endorsements made under the last preceding section, relating to the same document and made in his presence on the same day.

60. After such of the provisions of sections thirty-four, thirty-five, fifty-eight, and fifty-nine as apply to any document presented for registration have been complied with, the registering officer shall endorse thereon a certificate containing the word "registered," together with the number and page of the Book in which the document has been copied.

Such certificate shall be signed, sealed and dated by the registering officer and shall then be admissible for the purpose of proving that the document has been duly registered in manner provided by this Act, and that the facts mentioned in the endorsements referred to in section fifty-nine have occurred as therein mentioned.

61. The endorsements and certificate referred to and mentioned in sections fifty-nine and sixty shall thereupon be copied into the margin of the Register Book, and the copy of the map or plan (if any) mentioned in section twenty-one shall be filed in Book No. 1.

The registration of the document shall thereupon be deemed complete, and the document shall then be returned to the person who presented the same for registration, or to such other person (if any) as he has nominated in writing in that behalf on the receipt mentioned in section fifty-two.

62. When a document is presented for registration under section nineteen, the translation shall be transcribed in the register of documents of the nature of the original, and, together with the copy referred to in section nineteen, shall be filed in the registration office.

The endorsements and certificate respectively mentioned in sections fifty-nine and sixty shall be made on the original, and for the purpose of making the copies and memoranda required by

sections fifty-seven, sixty-four, sixty-five and sixty-six, the translation shall be treated as if it were the original.

63. Every registering officer may at his discretion administer an oath to any person examined by him under the provisions of this Act.

He may also at his discretion record a note of the substance of the statement made by each such person, and such statement shall be read over, or (if made in a language with which such person is not acquainted) interpreted to him in a language with which he is acquainted, and if he admits the correctness of such note, it shall be signed by the registering officer.

Every such note so signed shall be admissible for the purpose of proving that the statements therein recorded were made by the persons and under the circumstances therein stated.

(C.)—Special duties of Sub-Registrar.

64. Every Sub-Registrar on registering a document relating to immoveable property not wholly situate in his own Sub-District, shall make a memorandum thereof and of the endorsement and certificate thereon, and send the same to every other Sub-Registrar subordinate to the same Registrar as himself in whose Sub-District any part of such property is situate, and such Sub-Registrar shall file the memorandum in his Book No. 1.

65. Every Sub-Registrar on registering a document relating to immoveable property situate in more Districts than one, shall also forward a copy thereof and of the endorsement and certificate thereon, together with a copy of the map or plan (if any) mentioned in section twenty-one, to the Registrar of every District in which any part of such property is situate other than the District in which his own Sub-District is situate.

The Registrar on receiving the same shall file in his Book No. 1 the copy of the document and the copy of the map or plan (if any), and shall forward a memorandum of the document to each of the Sub-Registrars subordinate to him within whose Sub-District any part of such property is situate; and every Sub-Registrar receiving such memorandum shall file it in his Book No. 1.

(D.)—Special duties of Registrar.

66. On registering any document not testamentary relating to immoveable property the Registrar shall forward a memorandum of such document to each Sub-Registrar subordinate to himself in whose Sub-District any part of the property is situate.

He shall also forward a copy of such document, together with a copy of the map or plan (if any) mentioned in section twenty-one, to every other Registrar in whose District any part of such property is situate.

Such Registrar, on receiving any such copy, shall file it in his Book No. 1, and shall also send a memorandum of the copy to each of the Sub-Registrars subordinate to him within whose Sub-District any part of the property is situate.

Every Sub-Registrar receiving any memorandum under this section shall file it in his Book No. 1.

67. On any document being registered under section thirty, clause (b), a copy of such document and of the endorsements and certificate thereon shall be forwarded to every Registrar within whose District any part of the property to which the instrument relates is situate, and the Registrar receiving such copy shall follow the procedure prescribed for him in the first clause of section sixty-six.

(E.)—Of the controlling powers of Registrars and Inspectors General.

68. Every Sub-Registrar shall perform the duties of his office under the superintendence and control of the Registrar in whose District the office of such Sub-Registrar is situate.

Every Registrar shall have authority to issue (whether on complaint or otherwise) any order consistent with this Act which he considers necessary in respect of any act or omission of any Sub-Registrar subordinate to him, or in respect of the rectification of any error regarding the Book or the office in which any document shall have been registered.

69. The Inspector General shall exercise a general superintendence over all the registration offices in the territories under the Local Government, and shall have power from time to time to frame rules consistent with this Act—

providing for the safe custody of books, papers and documents, and also for the destruction of such books, papers and documents as need no longer be kept;

declaring what languages shall be deemed to be commonly used in each District;

declaring what territorial divisions shall be recognized under section twenty-one;

regulating the amount of fines imposed under section twenty-four;

regulating the exercise of the discretion reposed in the registering officer by section sixty-three;

regulating the form in which registering officers are to make memoranda of documents;

regulating the authentication by Registrars and Sub-Registrars of the books kept in their respective offices under section fifty-one;

declaring the particulars to be contained in Indexes Nos. I, II, and III, respectively;

declaring the holidays that shall be observed in the registration offices;

and, generally, regulating the proceedings of the Registrars and Sub-Registrars.

The rules so framed shall be submitted to the Local Government for approval, and, after they have been approved, they shall be published in the official *Gazette*, and shall then have the same force as if they were inserted in this Act.

70. The Inspector General may also, in the exercise of his discretion, remit wholly or in part the difference between any fine levied under section twenty-four or section thirty-four and the amount of the proper registration fee.

PART XII.

OF REFUSAL TO REGISTER.

Reasons for refusal to register to be recorded by Registrar or Sub-Registrar.

71. Every registering officer refusing to register a document,

except (1) where the property to which the document relates is not situate within his District or Sub-District, or (2) where the registering officer being a Registrar declines to accept the document on the ground that it ought to be registered in the office of a Sub-Registrar,

shall make an order of refusal and record his reasons for such order in his Book No. 2, and endorse the words "registration refused" on the document; and on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded.

No registering officer shall accept for registration a document so endorsed unless and until, under the provisions hereinafter contained, the document is directed to be registered.

72. An appeal shall lie against an order of a

Registrar may alter or revise orders of Sub-Registrar refusing registration.

Sub-Registrar refusing to admit a document to registration (whether the registration of such document is compulsory or optional)

to the Registrar to whom such Sub-Registrar is subordinate if presented to such Registrar within thirty days from the date of the order, and the Registrar may reverse or alter such order:

Any Registrar refusing to direct the registration of any document shall make an order of refusal and record the reasons for such order in his Book No. 2, and on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded.

73. If a Registrar makes under section seventy-

Procedure where Registrar refuses to register or direct registration.

one or section seventy-two an order of refusal to register or to direct the registration

of any document,

or if he has made a like order under section eighty-two or section eighty-three of Act No. XX of 1866,

or if the Sub-Registrar has refused to register the document on the ground that the person, or one of the persons, by whom the document purports to have been executed has denied the execution,

or if the Registrar has himself as Sub-Registrar made an order of refusal under section seventy-one,

any person claiming under such document, or his representative, assign or agent authorized as aforesaid, may, within thirty days after the making of the order of refusal, apply by petition to the District Court, in order to establish his right to have the document registered.

74. The petition shall be in the form contained

Petition.

in the second Schedule hereto annexed or as near there-

to as circumstances permit, and shall be accompanied by copies of the reasons recorded under sections seventy-one and seventy-two; the statements in the petition shall be verified by the petitioner

To be verified.

in manner required by law for the verification of plaints;

and the petition may be amended by permission of the court.

75. The court shall fix a day for the hearing of

Court to fix day for hearing petition, and copy thereof to be served.

the petition not less than two days after the service next hereinafter mentioned, and shall direct a copy of the petition,

with a notice at the foot thereof of the day so fixed, to be served on the registering officer and on such other persons (if any) as the court thinks fit; and the provisions of the Code of Civil Procedure as to the service and endorsement of summonses shall apply, *mutatis mutandis*, to copies of petitions under this section.

76. The court may summon and enforce the

Court may order document to be registered.

attendance of witnesses and compel them to give evidence,

and on the day so fixed as aforesaid or on any day to which the hearing of the petition may be adjourned, shall enquire—

(a.) whether the document has been executed, and

(b.) whether the requirements of the law for the time being in force have been complied with on the part of the petitioner so as to entitle the document to registration.

If it finds that the document has been executed and that the said requirements have been complied with, the court shall order the document to be registered,

and if the document be duly presented for registration within thirty days after the making of such order, the registering officer shall obey the same, and thereupon shall, so far as may be practicable, follow the procedure prescribed in sections fifty-eight, fifty-nine and sixty.

Such registration shall take effect as if the document had been registered when it was first duly presented for registration.

Provided that when the officer presiding over the District Court has him-

Provision for case in which the Judge is the registering officer.

self as registering officer made any order complained

of under this section, the petition shall, within sixty days after the making of such order, be presented to the High Court, and the provisions contained in the former part of this section shall, *mutatis mutandis*, apply to such petition and the order (if any) thereon.

The District Court or the High Court, as the case may be, may direct by whom the whole or any part of the costs of any proceedings before it under this Part shall be paid, and such costs shall be recoverable as if they had been awarded in a suit under the Code of Civil Procedure.

No appeal lies from any order made under this section.

PART XIII.

OF THE FEES FOR REGISTRATION, SEARCHES AND COPIES.

77. Subject to the approval of the Governor General in Council, the Local Government shall prepare a

Fees to be fixed by Local Government.

table of fees payable—

for the registration of documents:

for searching the registers:

for making or granting copies of reasons, entries or documents, before, on or after registration;

And of extra or additional fees payable—

for every registration under section thirty :
for the issue of commissions :
for filing translations :
for attending at private residences :
and for such other matters as appear to the
Local Government necessary to effect the
purposes of this Act.

The Local Government may from time to time
Alteration of fees. subject to the like approval
alter such table.

A table of the fees so payable shall be published
Publication of fees. in the official *Gazette*, and a
copy thereof in English and
the Vernacular language of the District shall be
exposed to public view in every registration office.

78. All fees for the registra-
Fees payable on pre- tration of documents under
sentation this Act shall be payable on
the presentation of such do-
cuments.

PART XIV.

PENALTIES.

79. Every registering officer appointed under
Penalty for incorrect- this Act and every person
ly endorsing, copying, employed in his office for the
translating or registering purposes of this Act, who,
documents with intent being charged with the en-
to injure. dorsement, copying, translating
or registering of any document presented or de-
posited under the provisions, endorses, copies,
translates or registers such document in a manner
which he knows or believes to be incorrect,
intending thereby to cause, or knowing it to be
likely that he may thereby cause injury, as defined
in the Indian Penal Code to any person, shall be
punished with imprisonment for a term which may
extend to seven years, or with fine, or with both.

80. Whoever commits any of the following
offences shall be punishable
Penalty for certain with imprisonment for a term
other offences. which may extend to seven
years, or with fine, or with both :—

(a) intentionally makes any false statement,
Making false state- whether on oath or not, and
ments before registering whether it has been recorded
officer. or not, before any officer act-
ing in execution of this Act, in any proceeding or
enquiry under this Act,

(b) intentionally delivers to a registering officer
in any proceeding under sec-
Delivering false copy tion nineteen or section
or translation. twenty-one a false copy or
translation of a document, or a false copy of a map
or plan,

(c) falsely personates another, and in such
False personation. assumed character presents
any document, or makes,
any admission or statement
or causes any summons or commission to be issued,
or does any other act in any proceeding or enquiry
under this Act,

(d) abets within the meaning of the Indian
Abetment of offences Penal Code anything made
under this Act. punishable by this Act.

81. A prosecution for any offence under this
Act coming to the knowledge
Registering officer may of a registering officer in his
institute prosecutions. official capacity may be insti-

tuted by or with the permission of the Inspector
General, the Branch Inspector General of Sindh,
the Registrar or the Sub-Registrar, in whose
territories, District or Sub-District, as the case may
be, the offence has been committed.

Offences punishable under this Act shall be triable
by any court or officer exercising powers not less
than those of a Subordinate Magistrate of the
first class :

Provided that in imposing penalties under this
Act, no such Court or Officer shall exceed the
limits of jurisdiction prescribed by the law for the
time being in force as to such Court or Officer.

All fines imposed under this Act may be recovered,
if for offences committed outside the limits
of the Presidency Towns, in the manner prescribed
by the Code of Criminal Procedure and if for
offences committed within those limits, in the man-
ner prescribed by any Act regulating the Police of
such Towns for the time being in force.

82. Every registering officer appointed under
this Act shall be deemed a
Registering officers to public servant within the
be deemed public ser- meaning of the Indian Penal
vants. Code.

Every person shall be legally bound to furnish
information to such registering officer when re-
quired by him to do so. And in section two
hundred and twenty-eight of the same Code, the
words "judicial proceeding" shall include any
proceeding under this Act.

PART XV.

MISCELLANEOUS.

83. Documents (other than wills) remaining
unclaimed in any registration
Destruction of un- office, for a period exceeding
claimed documents. two years, may be destroyed.

84. No registering officer
shall be liable to any suit,
Registering officer not claim or demand by reason of
to be liable for anything anything in good faith done or
bona fide done or refused refused in his official capacity.

85. Nothing done in good faith pursuant to
this Act, or any Act hereby
Nothing done by re- repealed, by any registering
gistering officer to be officer, shall be deemed invalid
invalidated by defect in merely by reason of any defect
his appointment or pro- in his appointment or proce-
cedure. dure.

86. Notwithstanding anything herein contain-
ed, it shall not be necessary
Registration of docu- for any officer of Government,
ments executed by Gov- or for the Administrator
ernment officers or General of Bengal, Madras
certain public function- or Bombay, or for any Official
aries. Trustee, or for the Sheriff,
Receiver or Registrar of a High Court, to appear
in person or by agent at any registration office in
any proceeding connected with the registration of
any instrument executed by him in his official
capacity, or to sign as provided in section fifty-
eight.

But when any instrument is so executed, the
registering officer to whom such instrument is
presented for registration may, if he think fit, refer
to any Secretary to Government or to such officer
of Government, Administrator General, Official
Trustee, Sheriff, Receiver or Registrar, as the case

may be, for information respecting the same, and, on being satisfied of the execution thereof, shall register the instrument.

Exemptions from Act.

87. Nothing contained in this Act or any Act hereby repealed shall be deemed to require, or to have at any time required, the registration of any of the following documents or maps:—

(a.) Documents issued, received, or attested by any officer engaged in making a settlement or revision of settlement of land revenue, and which form part of the records of such settlement.

(b.) Documents and maps issued, received, or authenticated by any officer engaged on behalf of Government in making or revising the survey of any land, and which form part of the record of such survey.

(c.) Documents which, under any law for the time being in force, are filed periodically in any revenue office by patwāris or other officers charged with the preparation of village records.

(d.) Sanads, inām title-deeds, and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land.

But all such documents and maps shall, for the purposes of sections forty-eight and forty-nine, be deemed to have been and to be registered in accordance with the provisions of this Act.

88. Subject to such rules and the previous payment of such fees as the Local Government from time to time prescribes in this behalf, all documents and maps mentioned in section eighty-seven, clauses (a), (b) and (c), and all registers of the documents mentioned in clause (d), shall be open to the inspection of any person applying to inspect the same, and, subject as aforesaid, copies of such documents shall be given to all persons applying for such copies.

89. From the first of July to the first of October 1871 in the territories respectively administered by the Chief Commissioners of Oudh and British Burma, a power of attorney not duly executed according to the provisions of section thirty-three shall, notwithstanding anything therein contained, be deemed to have been duly executed under the provisions of the same section, if the registering officer is satisfied that it has been executed in good faith, and if a power of attorney attested under the provisions of this Act cannot be obtained within the time during which the document sought to be registered can, under such provisions, be accepted for registration.

90. All rules relating to registration herebefore enforced in British Burma shall be deemed to have had the force of law, and no suit or other proceeding shall be maintained against any officer or other person in respect of anything done under any of the said rules.

FIRST SCHEDULE.

(See Section 2.)

Number and year.	Title.	Extent of repeal.
XXII of 1864	An Act to make provision for the Administration of Military Cantonments.	Sections ten and forty-five.
XX of 1866	An Act to provide for the Registration of Assurances.	The whole.
XXVII of 1868	An Act to exempt certain Instruments from the Indian Registration Act, 1866.	The whole.
VII of 1870	The Court Fees Act	In Schedule I the number and words following: "3. Petition under the Indian Registration Act, section fifty-three."
	All Rules relating to the registration of documents and having the force of law in Oudh.	The whole.
	All Rules relating to the registration of documents and having the force of law in any part of British Burma.	The whole.

SECOND SCHEDULE.

*Form of petition under section 78.*Stamp
eight
annas.

To the Judge of the District Court [or To the
Deputy Commissioner] of
The day of 18 .

The petition of A. B. of
Sheweth—

1. That by an instrument dated the day
of and made between C. D. of the one
part and your petitioner of the other part, certain
lands were conveyed to your petitioner absolutely.

2. That such instrument was executed by the
said C. D. on the day of 18 .

3. That the property to which such instrument
relates is situate in the Sub-District of the Sub-
Registrar of and in the District
of

4. That on the day of your
petitioner presented the said instrument for registra-
tion under "The Indian Registration Act, 1871,"
in the office of the said Sub-Registrar.

b. That the said Sub-Registrar thereupon
made an order of refusal, dated the day of
18 , to register the said instrument and
gave your petitioner a copy, which is filed herewith,
of the reasons for such order.

6. That your petitioner on the day
of appealed to the Registrar of
against such order.

7. That the said Registrar thereupon made an
order of refusal, dated the day of to
direct the registration of the said instrument and
gave your petitioner a copy, which is filed here-
with, of the reasons for such order.

8. That the reasons referred to in paragraphs 5
and 7 of this petition are, as your petitioner submits,
insufficient.

Your petitioner therefore prays that your
Honour will order the said Sub-Registrar to regis-
ter the said instrument.

A. B.

*Another Form.*Stamp
eight
annas.

To the Judge of the District Court [or To the
Deputy Commissioner] of
The day of 18 .
The petition of A. B. of
Sheweth—

1. That by an instrument dated the day
of and made between C. D. of the one
part and your petitioner of the other part, certain
lands were conveyed to your petitioner by way of
mortgage to secure the sum of one thousand rupees.

2. That such instrument was executed by the
said C. D. on the day of 18 .

3. That the property to which such instrument
relates is situate in the Sub-District of the Sub-
Registrar of and in the District
of

4. That on the day of your peti-
tioner presented the said instrument for registra-
tion under the Indian Registration Act 1871 in
the office of the said Sub-Registrar, and the said
C. D. appeared personally before the said Sub-
Registrar and falsely denied the execution of the
said instrument.

5. That the said Sub-Registrar thereupon made
an order of refusal dated the day of
18 to register the said instrument and gave your
petitioner a copy, which is filed herewith, of the
reasons for such order.

6. That your petitioner has complied with the
requirements of the said Act so far as it has been
possible for him to do so.

Your petitioner therefore prays that your Honour
will order the said Sub-Registrar to register the
said instrument.

A. B.

Form of Verification.

I, A. B., the petitioner named in the above peti-
tion, do declare that what is stated therein is true
to the best of my information and belief.

(Signed.) A. B.

INDEX.

Nothing hereinafter contained shall be deemed to have the force of law.

- Arrestment of offences under Act, sec. 80, cl. (d).
- Absence of Registrar, sec. 10.
- of Registrar on duty in his district, sec. 11.
- of Sub-Registrar, sec. 12.
- Acceptance of document after period for presentation, sec. 24, sec. 25.
- Accident, delay in presentation owing to, sec. 24.
- delay in appearance owing to, sec. 34.
- Acknowledgments optionally registrable, sec. 18, cl. (7).
- Act XIV of 1859, sec. 1, cl. 10, saved, sec. 2.
- Act XXII of 1864, secs. 10 and 45 repealed, sec. 2, sch. 1.
- Act X of 1865, sec. 259, saving of, sec. 46.
- Act XX of 1866 repealed, sec. 2, sch. 1.
- Act XXVII of 1868 repealed, sec. 2, sch. 1.
- Act VII of 1870, schedule 1, No. 3, repealed, sec. 2, sch. 1.
- 'Addition' defined, sec. 3.
- to be given in indexes I and III, sec. 55.
- to be endorsed on document admitted to registration, sec. 58.
- Administrator General, registration of instruments executed by, sec. 86.
- Admissibility of registering officers' copies of entries in register books, sec. 57.
- of certificate that document has been registered, sec. 60.
- of note of statement made to registering officer, sec. 63.
- Admission of execution, procedure on, sec. 35.
- by person refusing to endorse, sec. 58.
- of receipt of consideration made in presence of registering officer, sec. 58.
- of correctness of note of registering officer, sec. 63.
- Adoptive son, may present authority to adopt for registration, sec. 40.
- See *Authorities to adopt*.
- Agent of executant or claimant or of his representative or assign, sec. 32.
- how duly authorised, sec. 33.
- enquiry as to his right to appear, sec. 35.
- admission of execution by, sec. 35.
- of testator may deposit will, sec. 42.
- Agreement to lease included in 'lease,' sec. 3.
- registered document when to take effect against oral, sec. 48.
- Agreements optionally registrable, sec. 18, cl. (7).
- Alteration of limits of Districts and Sub-Districts, sec. 5.
- of order of Sub-Registrar refusing registration, sec. 72.
- Alterations, documents containing, sec. 20.
- Amendment of petition, sec. 74.
- Appeal against order of Sub-Registrar refusing to admit to registration, sec. 72.
- not from orders made by District Court as to registration, sec. 76.
- Appearance of executants before registering officer, sec. 31.
- See *Attendance*.
- enforcement of, sec. 36.
- exemption of certain public officers from, sec. 86.
- Application for direction to register document of which presentation delayed, sec. 24.
- Appointment during absence of Registrar, secs. 10, 11.
- of Sub-Registrar, sec. 12.
- to be reported to Local Government, sec. 13.
- Appointments under repealed Acts, sec. 2.
- of Inspector General, sec. 4.
- of Branch Inspector General of Sindh, sec. 4.
- of Registrars and Sub-Registrars, sec. 6.
- of Inspectors of registration offices, sec. 8.
- of persons to act for Registrars or Sub-Registrars, secs. 10, 11, 12.
- optionally registrable, sec. 18, cl. (7).
- Arrival in British India, presentation of document within four months after its, sec. 25.
- Articles of partnership optionally registrable, sec. 18, cl. (7).
- Assign of executant or claimant, presentation by, sec. 32.
- enquiry into his right to appear, sec. 35.
- of deceased, denial of execution by, sec. 35.
- admission of execution by, sec. 35.
- Assignments optionally registrable, sec. 18, cl. (7).
- Attendance at private residence, sec. 31.

- Attendance of executant or witness, how procured, sec. 36.
 Attestation of interlineations, blanks, &c., sec. 20.
 — of powers of attorney executed by sick persons or prisoners, sec. 33.
 — of register books, power to regulate, sec. 69.
 Attorney,—see *Agent, Power of Attorney*.
 Authentication of powers of attorney, sec. 33.
 — of register-books, sec. 52.
 Authorities to adopt executed before 1st January 1872, registration and deposit of, sec. 2.
 — when they must be registered, sec. 17.
 — by whom presented, sec. 40.
 — how registered, sec. 41.
 — when entitled to be registered, sec. 41.
 — when they confer no power, sec. 49.
 Awards relating to immoveable property may be registered, sec. 18, cl. (4).
 — optionally registrable, sec. 18, cl. (7).
 — place for registering, sec. 28.
 — book for entering, sec. 51.
 Benefit to arise out of land, included in 'immoveable property,' sec. 3.
 Bills of exchange, optionally registrable, sec. 18, cl. (7).
 — of sale, optionally registrable, sec. 18, cl. (7).
 Blanks, documents containing, sec. 20.
 Bombay Registrar may register documents without regard to situation of land comprised therein, sec. 30(6).
 Bonds, optionally registrable, sec. 18, cl. (7).
 'Book' defined, sec. 3.
 Books, to be provided for registration offices, sec. 16.
 — to be kept in registration offices, sec. 51.
 — rules for custody of, sec. 69.
 — fees for searching, sec. 77.
 Boundaries, sec. 21.
 Branch Inspector General, sec. 4.
 British consul, see *Consul*.
 British India, delay in presenting documents executed in, sec. 24.
 — delay in presenting documents executed out of, sec. 25.
 Building, included in immoveable property, sec. 3.
 Burma, temporary recognition in, of powers of attorney not duly executed, sec. 89.
 — confirmation of rules relating to registration heretofore enforced in, sec. 90.
 — repeal of such rules, sec. 2, sch. 1.
 Calcutta, Registrar may register documents without regard to situation of land comprised therein, sec. 30(6).
 Cantonment Magistrate, to be Sub-Registrar or Registrar, sec. 9.
 Certificate, showing the document has been registered, sec. 60.
 — to be copied into margin of register book, sec. 61.
 Claimant under document, presentation by, sec. 32.
 — may obtain summons against executant, sec. 36.
 — may present will, sec. 40.
 — may apply to District Court, sec. 73.
 Code of Civil Procedure, certain provisions of, applied to copies of petition, sec. 75.
 Commencement of Act, sec. 1.
 Commission for examination of executant and witness, sec. 38.
 — law as to, sec. 39.
 — fee for issue of, sec. 77.
 Committee of lunatic included in 'representative,' sec. 3.
 Composition deed, exempt from compulsory registration, sec. 17.
 — optionally registrable, sec. 18, cl. (7).
 Compulsory registration, sec. 17.
 Conditions of sale, optionally registrable, sec. 18, cl. (7).
 Consul, authentication of power of attorney by British, sec. 33.
 Contracts, optionally registrable, sec. 18, cl. (7).
 Copy of document in language not understood by registering officer, sec. 19.
 — of document admitted to registration, sec. 52.
 — of reasons for refusal to register, sec. 71.
 — of table of fees to be exposed in registration offices, sec. 77.
 — of will ordered to be produced in Court, sec. 46.
 Copies of documents exempted from registration, sec. 88.
 — of entries in books Nos. 1 and 2 to be given to public, sec. 57.
 — of entries in books Nos. 3 and 4 and indexes relating thereto, sec. 57.

- Copies of maps or plans contained in documents, sec. 21, cl. (c).
 — of reasons recorded under secs. 71, 72 to accompany petition, sec. 74.
 Costs of proceedings under Part XII, sec. 76.
 Counterpart, included in 'lease,' sec. 3.
 Court, authentication of power of attorney by foreign, sec. 33.
 See *District Court, High Court*.
 Covenants, optionally registrable, sec. 18, cl. (7).
 Covering slips, see *Entry*.
 Crops, see *Growing Crops*.
 Custody of books, &c., rules for, sec. 69.
 Date of presentation to be endorsed, sec. 52.
 — endorsement on documents admitted to registration, sec. 59.
 — certificate shewing that document has been registered, sec. 60.
 Debentures, see *Land Companies*.
 Death of executant, sec. 35.
 — of testator, sec. 41.
 — of donor of authority to adopt, sec. 41.
 — of depositor of will, sec. 45.
 Deceased, see *Death*.
 Decree, certified copy of, optionally registrable, sec. 18, cl. 7.
 — when it must be presented, sec. 23.
 — where it must be registered, sec. 29.
 — who may present, sec. 32.
 — exempt from secs. 34 and 35, sec. 35.
 — certificate on, sec. 60.
 Delay in presenting documents executed in British India, sec. 24.
 — in presenting documents executed abroad, sec. 25.
 Delivery of possession accompanying oral agreement, sec. 48.
 — of goods made in presence of registering officer, sec. 58.
 — of false copy or translation, sec. 80b.
 Denial of execution, sec. 35.
 Deposit of wills, may be at any time, sec. 27.
 See *Authorities to adopt*.
 Depositor may withdraw sealed cover containing will, sec. 44.
 — procedure on death of, sec. 45.
 Description of parcels, sec. 21.
 Destruction of books, &c., sec. 69.
 — of unclaimed documents, sec. 83.
 Discretion of registering officer as to accepting documents containing interlineations, &c., sec. 20.
 — as to registering documents registrable by Sub-Registrar, sec. 30.
 — as to procuring issue of summons, sec. 36.
 — as to administering oaths and recording statements, sec. 63.
 — power to regulate exercise of, sec. 69.
 Dismissal of registering officers, sec. 13.
 'District' defined, sec. 3.
 District Court includes High Court in its ordinary original civil jurisdiction, sec. 3.
 — application to, in case of refusal to register, sec. 73.
 Districts, may be excluded from Act, sec. 1.
 — formation of, sec. 5.
 — procedure where property is in several, sec. 65.
 Documents of which registration is compulsory, sec. 17.
 — optional, sec. 18.
 — in language not understood by registering officer, sec. 19.
 — containing interlineations, sec. 20.
 — description of parcels in, sec. 21a, b.
 — containing maps or plans, sec. 21c.
 Donee of authority to adopt, may present authority for registration, sec. 40.
 Donor of authority to adopt, may present authority for registration, sec. 40.
 Easements, included in 'immoveable property,' sec. 3.
 Effect of registration, sec. 47.
 — of registered document against oral agreement, sec. 48.
 — of non-registration of documents required to be registered, sec. 49.
 'Endorsed' defined, sec. 3.
 — how documents presented for registration shall be, sec. 52.
 — how documents admitted to registration shall be, sec. 58.
 'Endorsement' defined, sec. 3.
 — on documents presented for registration, sec. 52.

- 'Endorsement' on documents admitted to registration, sec. 58.
 — to be dated and signed by registering officer, sec. 59.
 — of note of refusal by person admitting execution to endorse a document, sec. 58.
 — on registration, sec. 60.
 — to be copied into margin of register book, sec. 61.
 — on instrument refused registration, sec. 71.
 Enforcement of attendance of executants and witnesses, sec. 36, sec. 37. •
 Enquiry, whether or not document was executed, sec. 35.
 — to be held by Court, sec. 76.
 Entries, to be numbered consecutively, sec. 53.
 — in indexes when made, sec. 54.
 — fees for making copies of, sec. 77. •
 Entry, on riders or covering slips included in 'endorsement,' sec. 3.
 Erasures, documents containing, sec. 20.
 Errors, regarding register books or Registration Offices, Registrar may rectify, sec. 68.
 Establishments for registration offices, sec. 14.
 Evidence as to execution of powers of attorney by sick persons or prisoners, or persons exempt
 from appearing in court, sec. 33.
 — of identity, sec. 34.
 — of death of depositor of sealed cover, sec. 45.
 — registering officer's certificate is, sec. 60.
 — may be given on oath, sec. 63.
 — record of, sec. 63.
 — power to compel witnesses to give, sec. 76.
 — penalty for giving false, sec. 80.
 Examination of persons present in registration office, sec. 35.
 — of executant or witness, sec. 38.
 Executant, presentation by, sec. 32.
 — must appear to admit execution, sec. 35.
 — denying execution, sec. 35.
 — may be summoned, sec. 36.
 — to sign endorsement, sec. 58.
 Executants, appearances of, may be simultaneous or at different times, sec. 34.
 Execution, document to be presented within four months of, sec. 23.
 — of power of attorney for purposes of Act, sec. 33.
See Burma, Oudh.
 Executor may present will for registration, sec. 40.
 Exemptions from compulsory registration of certain leases, sec. 17.
 — of composition-deeds, sec. 17.
 — of transfers of shares and debentures of Land Com-
 panies, sec. 17.
 — of certain documents executed by or in favour of
 Government, sec. 87.
 — of certain persons from appearing, secs. 33, 38.
 — of certain public functionaries from appearing,
 sec. 86.
 Failure to comply with rules as to description of houses and land, sec. 22.
 False copy or translation, penalty for delivering, sec. 80, cl. (b.)
 — statement before registering officer, sec. 80, cl. (a.)
 — personation, penalty for, sec. 80, cl. (c.)
 Fees of registering officers, sec. 14.
 — for serving summons, sec. 37.
 — for registration, searches, and copies, sec. 77.
 — for registration under section thirty, sec. 77.
 — for issue of commissions, sec. 77.
 — for filing translations, sec. 77.
 — for attending at private residences, sec. 77.
 — alteration of, sec. 77.
 — for registration of documents to be payable on presentation, sec. 78.
 — for inspection and copies of documents exempted from registration, sec. 88.
 Ferries, included in 'immoveable property,' sec. 3.
 Filing translation and copy of documents in language unknown to registering officer, sec. 62.
 Fine, for document of which presentation delayed, sec. 24.
 Fines, under section 24, power to regulate amount of, sec. 69.
 — recovery of, sec. 81.
 Fire-proof boxes in Registrars' offices, sec. 16.
 Fisheries, included in 'immoveable property,' sec. 3.
 Fixtures, included in 'moveable property,' sec. 3.

Forms, in Register Books, sec. 16.

Fruit upon trees, included in 'moveable property', sec. 3.

Gift of immoveable property, compulsory registration of instruments of, sec. 17.

Good faith, things done by registering officer in, sees. 84, 85.

Government,—see *Grants, Local Government, Officers.*

Governor of Bombay in Council, may appoint branch Inspector General of Sindh, sec. 4.

Governor General in Council, his consent necessary to exclusion from operation of Act, sec. 1.

_____ to declare who shall be Registrar and Inspector General for cantonments beyond British India, sec. 9.

_____ to approve salaries of registering officers, sec. 14.

_____ to approve fees for registration, &c., sec. 77.

Grants, optionally registrable, sec. 18, cl. (7.)

_____ of land by Government exempt, sec. 87, cl. (d.)

Grass, included in 'moveable property,' sec. 3.

Growing crops, included in 'moveable property,' sec. 3.

Guardian of minor, included in 'representative,' sec. 3.

Hearing petition, day fixed for, sec. 75.

High Court, in original civil jurisdiction included in 'District Court', sec. 3.

_____ petition to have document registered, when to be presented to, sec. 76.

_____ no appeal to, from order of District Court, sec. 76.

Holiday, last day of period for presentation falling on a, sec. 26.

Holidays, power to declare, sec. 69.

Hour of presentation, sec. 52.

Houses, how described, sec. 21.

Identification of property, sec. 22.

Identity, of persons alleging that they have executed, sec. 35.

_____ of depositor withdrawing sealed cover, sec. 44.

Idiot, procedure where executant appears to be, sec. 35.

See Committee.

'Immoveable property' defined, sec. 3.

_____ description of, required, sec. 21.

_____ place for registering documents affecting, sees. 28, 29, 30.

_____ priority of registered documents affecting, sec. 50.

_____ documents affecting, to be registered in Book 1, sec. 51.

_____ index to documents affecting, sec. 55.

_____ sub-registrar's procedure on registering documents affecting, sees. 64, 65.

_____ registrar's procedure on registering documents affecting, sees. 66, 67.

Inam title deeds, sec. 87, cl. (d.)

Incorrect endorsement, copy, translation or registration, penalty for making, sec. 79.

Indemnification of officers acting under registration rules in Burma, sec. 90.

Indexes to be kept, sec. 54.

_____ contents of, sec. 55.

_____ extra particulars in, sec. 55.

_____ power to declare particulars to be contained in, sec. 69.

Indian Succession Act, sec. 259 saved, sec. 16.

Infant, see *Minor.*

Infirm persons need not appear to execute powers of attorney, sec. 33.

_____ attestation of powers of attorney executed by, sec. 33.

_____ evidence as to execution of powers of attorney by, sec. 33.

_____ need not attend at registration office, sec. 38.

Information to registering officer, all persons legally bound to furnish, sec. 82.

Inspection of books, Nos. 1 and 2, sec. 57.

_____ of indexes relating to book No. 1, sec. 57.

_____ of documents and maps exempt from registration, sec. 88.

Inspector General, appointment of, sec. 4.

_____ may hold other offices, sec. 4.

_____ Inspectors of registration offices to be subordinate to, sec. 8.

_____ for military cantonment, sec. 9.

_____ to report certain appointments to Local Government, sec. 13.

_____ to prescribe forms, sec. 16.

_____ to make rules as to authenticating register books, sec. 52.

_____ to prescribe contents of index No. 2, sec. 55.

_____ to prescribe extra particulars in index, sec. 55.

_____ to fix intervals at which Sub-Registrar shall send copies of entries in indexes Nos. 1 and 2, sec. 56.

_____ to superintend registration offices, sec. 69.

Inspector General may frame rules, sec. 69.

_____ may remit fines levied under sec. 24 or 34, sec. 70.

_____ prosecutions by or with permission of, sec. 81.

Inspectors of registration offices, appointment and duties of, sec. 8.

Instruments of gift of immoveable property to be registered, sec. 17, cl. (1).

_____ purporting to create, &c., any interest worth 100 rupees in immoveable property to be registered, sec. 17, cl. (2).

_____ of dissolution of partnership, optionally registrable, sec. 18, cl. (7).

_____ of partition, optionally registrable, sec. 18, cl. (7).

Interlineations, documents containing, sec. 20.

Interpretation-clause, sec. 3.

Jail, commission to examine persons in, secs. 33, 38.

Joint stock company, exemption of transfers of shares and debentures of, sec. 17.

Judge, authentication of power of attorney by foreign, sec. 33.

_____ petition against his order as registrar, sec. 76.

"Judicial proceeding" (Penal Code, sec. 228), any proceeding under this Act is a, sec. 82.

Juice in trees, included in 'moveable property,' sec. 3.

Kabūliyāt, included in 'lease,' sec. 3.

Land, included in 'immoveable property,' sec. 3.

Land Companies, transfers of shares and debentures in, exempt from compulsory registration, sec. 17, cl. (6).

Lands how described, sec. 21.

Language not understood by registering officer, registration of document in, sec. 19.

_____ procedure on presentation of document in, sec. 62.

'Lease' defined, sec. 3.

Leases of immoveable property when to be registered, sec. 17, cl. (4).

_____ when optionally registrable, sec. 18, cl. (3).

Lights, included in 'immoveable property,' sec. 3.

Limitation, of time for presentation, sec. 23.

_____ in case of urgent necessity, sec. 24.

_____ in case of documents executed abroad, sec. 25.

_____ where office is closed, sec. 26.

_____ of time for appeal against order of refusal, sec. 72.

_____ of time for petition to District Court, sec. 73.

_____ of time for presentation under Court's order, sec. 76.

Limits of jurisdiction, sec. 81.

See *Alteration*.

Local extent, sec. 1.

Local Government may exclude districts from Act, sec. 1.

_____ to appoint Inspector General of Registration, sec. 4.

_____ to form districts and sub-districts, sec. 5.

_____ to prescribe and may alter limits of districts and sub-districts, sec. 5.

_____ to appoint Registrars and Sub-Registrars, sec. 6.

_____ to establish registration offices, sec. 7.

_____ may appoint Inspectors of registration offices, sec. 8.

_____ may direct military cantonment to be a sub-district or a district, sec. 9.

_____ may suspend, remove or dismiss registering officers, sec. 13.

_____ may assign salaries to registering officers, sec. 14.

_____ may allow establishments for registration offices, sec. 14.

_____ to fix second language for seals, sec. 15.

_____ to provide register books, sec. 16.

_____ forms to be prescribed with sanction of, sec. 16.

_____ to supply fire-proof boxes, sec. 16.

_____ to provide for custody of records, sec. 16.

_____ may exempt certain leases from compulsory registration, sec. 17, cl. (4).

_____ to appoint officers and Courts to issue and serve summons, sec. 36.

_____ rules framed by Inspector-General to be approved by, sec. 69.

_____ to fix fees for registration, &c., sec. 77.

_____ may alter such fees, *ib.*

_____ may prescribe fees for inspection and copies of documents exempted from registration, sec. 88.

Lunatic, procedure where executant appears to be, sec. 35.

See *Committee*.

Madras registrar, may register documents without regard to situation of land comprised therein, sec. 30½.

Magistrate, authentication of power of attorney by, sec. 33.

See *Subordinate Magistrate*.

Maps, description by reference to Government, sec. 21, cl. (6).

Maps, documents containing, sec. 21, cl. (c).

— copies of, to be filed in book No. 1, sec. 61.

— to be forwarded to other offices, sees. 65, 66.

— penalty for delivering false copy of, sec. 80.

— issued by Government survey officer, sec. 87.

Mark, included in 'signature,' sec. 3.

Memoranda of documents relating to immoveable property, sees. 64, 65, 66.

— power to regulate form of, sec. 69.

Military cantonment may be a sub-district or a district, sec. 8.

'Minor' defined, sec. 3.

— procedure where executant appears to be, sec. 35.

See *Guardian, Representative*.

Miscellaneous register, sec. 51.

Mortgage for Rs. 100 or upwards must be registered, sec. 17, cl. (2).

— for less than Rs. 100 optionally registrable, sec. 18, cl. (1).

'Moveable property' defined, sec. 3.

— optional registration of instruments affecting, sec. 18, cl. (5).

— effect of registering such documents, sec. 48.

— delivery of, sec. 48.

Necessity, delay in presentation owing to, sec. 24.

— appearance owing to, sec. 34.

Non-registration of documents required to be registered, sec. 49.

Notary public, authentication of power of attorney by, sec. 33.

Note of substance of statement made to registering officer, sec. 63.

Notice, at foot of petition, sec. 75.

Notifications, under repealed Acts, sec. 2.

— of districts and sub-districts, sec. 5.

Numbering of entries in register book, sec. 53.

Oath, registering officer may administer, sec. 63.

— penalty for false statement on, sec. 80.

Occupancies of houses and lands, sec. 21, cl. (b).

Offences under Act by whom triable, sec. 81.

Officers of Government, registration of instruments executed by, sec. 86.

Official Trustee, registration of instruments executed by, sec. 86.

Optional registration, sec. 18.

— effect of, sees. 48, 50.

Oral agreement, registered document when to take effect against, sec. 48.

Order, certified copy of, optionally registrable, sec. 18, cl. 7.

— when presented, sec. 23.

— when registered, sec. 29.

— who may present, sec. 32.

— exempt from sees. 34, 35, sec. 35.

— certificate on, sec. 60.

— of refusal to register, sec. 71.

— that document shall be registered, sec. 76.

Orders under repealed Acts, sec. 2.

Oudh, temporary recognition in, of powers of attorney not duly executed, sec. 89.

— repeal of rules having force of law in, sec. 2, sch. 1.

Pages in register books, sec. 16.

Parcels, description of, sec. 21.

— failure to comply with rules as to, sec. 22.

Partition, optional registration of instruments of, sec. 18.

Patwāris, documents filed periodically by, sec. 87, cl. (c.)

Payment on acceptance of document after prescribed time, sec. 24.

— on acceptance of document executed abroad, sec. 25.

— made in presence of registering officers, sec. 58.

— of fees on presentation, sec. 78.

Penalty for incorrectly endorsing, copying, translating or registering documents with intent to injure, sec. 79.

— for making false statement before registering officer, sec. 80, cl. (a).

— for delivering false copy or translation, sec. 80, cl. (b).

— for false personation, sec. 80, cl. (c.)

— for abetment of offences under this Act, sec. 80, cl. (d).

— jurisdiction to impose, sec. 81.

Peon's fee for serving summons, sec. 37.

Permission to institute prosecution, sec. 81.

Personation, penalty for false, sec. 80, cl. (c).

Petition, to district court to establish right to have document registered, sec. 73.

— form of, sec. 74 and sch. 2.

Place for presenting documents relating to immovables, sec. 28.

— other documents, sec. 29.

— Registrar's office may be, sec. 30.

Place for presenting documents, private residence may be, sec. 31.

— of presentation to be endorsed, sec. 52.

Plans, documents containing, sec. 21, cl. (c).

— copies of, to be filed in Book No. 1, sec. 61.

Possession, effect of delivery of, sec. 48.

Power of attorney when proveable by production, sec. 33.

Powers of attorney, optionally registrable, sec. 18, cl. (7)

— to present for registration, sec. 33.

— not duly executed to be temporarily recognized in Oudh and Burma, sec. 89.

Presentation of documents for registration, sec. 32.

— of wills and authorities to adopt, sec. 40.

— endorsement at time of, sec. 52.

— fees to be paid on, sec. 78.

See *Place*.

Presidency Town, registration by Registrar of, sec. 30.

— procedure on registration by Registrar of, sec. 67.

Prisoners, need not appear to execute powers of attorney, sec. 33.

— need not attend at registration office, sec. 38.

Private residence, registration or deposit of documents at, sec. 31.

— fees for attending at, sec. 77.

Probate, production of will for purposes of, sec. 46.

Proceedings of registering officers, power to regulate, sec. 69.

Process fee, see *Peon's fee*.

Production of will in Court, sec. 46.

Promissory notes, optionally registrable, sec. 18, cl. (7).

Prosecutions, registering officer may institute, sec. 81.

Public servants, registering officers to be, sec. 82.

Publication of rules framed by Inspector General, sec. 69.

— of table of fees, sec. 77.

Reasons for refusing to register when to be recorded, sec. 71.

— fees for making copies of, sec. 77.

Receipt of consideration on account of immoveable property Rs. 100 and upwards, sec. 17.
cl. (3).

— of less than Rs. 100, sec. 18,
cl. (2).

— for document presented, sec. 52.

— endorsement of admission of, sec. 58.

Receiver of High Court, registration of instruments executed by, sec. 86.

Record of reasons for refusing to register, sec. 51.

— of substance of statement made to registering officer, sec. 63.

Reference for information respecting instrument executed by Government officer or public
functionary, sec. 86.

References to repealed Acts, sec. 2.

Refusal, to register, sec. 35.

— to endorse document by person admitting its execution, sec. 58.

— by Registrar to accept document registrable by Sub-Registrar, sec. 71.

— reasons for, sec. 71.

— appeal against Sub-Registrar's, sec. 72.

— petition against Registrar's, sec. 73.

Register, of deposits of wills, sec. 51.

— of documents relating to immoveable property, sec. 51.

— of wills and authorities to adopt, sec. 51.

Register books, to be kept, sec. 51.

— authentication of, sec. 52.

— searching, sec. 57.

— fees for searching, sec. 77.

Registered document, time from which it operates, sec. 47.

— relating to property, when to take effect against oral agreement, sec. 48.

— relating to land of which registration is optional, to take effect against
unregistered documents, sec. 50.

Registering officer, to sign and seal copies of entries in register books and indexes, sec. 57.

— to date and sign endorsements on documents admitted to registration, sec. 59.

— to sign, seal and date certificate, sec. 60.

— may administer oaths, sec. 63.

— may record substance of statements, sec. 63.

— not liable for anything *bonâ fide* done or refused in his official capacity,
sec. 84.

— nothing done by, invalidated by defect in his appointment or pro-
cedure, sec. 85.

See *Registrar, Removal, Salaries, Sub-Registrar, Suspension*.

Registrar may direct registration on payment of fine for delay, sec. 24.

— registration by, sec. 30.

— of district including Presidency Town, registration by, sec. 30.

- Registrar, authentication of power of attorney by, sec. 33.
 — registration of will by, secs. 40, 41.
 — deposit of wills with, secs. 42—46.
 — to copy will removed into Court, sec. 46.
 — to file copies of entries in Sub-Registrar's indexes Nos. 1 and 2, sec. 56.
 — his procedure on receiving copies of documents relating to land situate in several districts, sec. 65.
 — his procedure on registering documents relating to immoveable property, sec. 66.
 — to superintend and control Sub-Registrars, sec. 68.
 — may issue orders as to acts or omissions of Sub-Registrars, sec. 68.
 — to hear appeals against Sub-Registrar's orders of refusal, sec. 72.
 — of High Court, registration of instruments executed by, sec. 86.
 Registrars, appointment of, sec. 6.
 — offices of, sec. 7.
 — for military cantonments, sec. 9.
 Registration on admission of execution, sec. 35.
 See Authorities to adopt.
 Releases, optionally registrable, sec. 18, cl. (7).
 Remission of fines for delay in presentation or appearing before registering officer, sec. 70.
 Removal of registering officers, sec. 13.
 Remuneration of registering officers, sec. 11.
 Repeal of enactments, sec. 2, sch. 1.
 'Representative' defined, sec. 3.
 — of executant or claimant, presentation by, sec. 32.
 — enquiry as to his right to appear, sec. 35.
 — denial of execution by, sec. 35.
 — admission of execution by, sec. 36.
 Return of document after registration, sec. 61.
 Reversal of order of Sub-Registrar refusing registration, sec. 72.
 Rider, endorsements may be made on, sec. 3.
 Rights to ways, included in 'immoveable property,' sec. 3.
 Roads, on which houses and lands abut, sec. 21, cl. (6).
 Rules, under repealed Acts, sec. 2.
 — relating to registration and having force of law in Oudh repealed, sec. 2, sch. 1.
 — to be framed by Inspector General, sec. 69.
 — relating to registration heretofore enforced in Burma confirmed, sec. 90.
 — repealed, sec. 2, sch. 1.
 Salaries of registering officers, sec. 11.
 Sanads, exempt from registration, sec. 87, cl. (4).
 Sealed cover, deposit of will in, sec. 42.
 — procedure on deposit of, sec. 13.
 — withdrawal of, sec. 44.
 — application to open, sec. 15.
 Seals of registering officers, sec. 15.
 Search for entries in books, Nos. 3, 4, and 5, sec. 57.
 — fees for, sec. 77.
 Secretary to Government, reference to, where instrument is executed by Government officer, sec. 86.
 Service on executants and witnesses of notice to appear, sec. 36.
 — of copy of petition, sec. 75.
 Settlement-papers exempt from registration, sec. 87, cl. (a).
 Settlements, optionally registrable, sec. 18, cl. (7).
 Shares,—*see Land Companies.*
 Sheriff, registration of instruments executed by, sec. 86.
 Short title, sec. 1.
 Sick persons need not appear to execute powers of attorney, sec. 33.
 'Signature' defined, sec. 3.
 — to alterations, sec. 20.
 — of person presenting a document, sec. 52.
 — of person admitting execution and witnesses, sec. 58.
 — to endorsements on document admitted to registration, sec. 59.
 — of registering officer to record of statements, sec. 63.
 'Signed' defined, sec. 3.
 Sindh, appointment of Branch Inspector General of, sec. 4.
 Standing timber included in 'moveable property,' sec. 3.
 Statements of witness may be recorded, sec. 63.
 'Sub-District' defined, sec. 3.
 — formation of, sec. 5.
 — military cantonment may be declared a, sec. 9.
 — documents relating to land to be registered in proper, sec. 28.
 — in which other documents may be registered, sec. 29.
 — procedure when property is situate in more than one, sec. 64.
 Subordinate Magistrate of first class may try offences under Act, sec. 31.
 Sub-Registrar, appointment of, sec. 6.

Sub-Registrar, office of, sec. 7.

_____ documents relating to immoveables to be presented for registration in office of, sec. 28.

_____ other documents may be presented for registration in office of, sec. 29.

_____ authentication of powers of attorney by, sec. 33.

_____ registration of will by, secs. 40, 41.

_____ to send Registrar copies of entries in indexes Nos. 1 and 2, sec. 56.

_____ special duties of, secs. 64, 65.

_____ his procedure where property situate in several sub-districts, sec. 64.

_____ his procedure where property situate in several districts, sec. 65.

_____ to perform his duties under control of Registrar, sec. 68.

_____ appeal from order of refusal by, sec. 72.

_____ prosecutions by, sec. 81.

Suit, none against registering officer as such, sec. 84.

Summons, to executant or witness, sec. 36.

_____ issue and service of, sec. 37.

_____ law as to, sec. 39.

Sunday, last day of period for presentation falling on, sec. 26.

Superficial contents, sec. 21, cl. (b).

Survey, description by reference to Government, sec. 21, cl. (b).

_____ documents issued &c., by officer in making or revising, sec. 87, cl. (b).

Suspension of registering officers, sec. 13.

Table of fees, sec. 77.

Territorial divisions, sec. 21, cl. (b).

_____ power to declare, sec. 69.

Timber,—see *Standing Timber*.

Time for presenting documents, sec. 23.

_____ where delay in presentation is unavoidable, sec. 24.

_____ when documents executed abroad, sec. 25.

_____ when registration office is closed, sec. 26.

_____ for presenting a will, sec. 27.

_____ for appeal, sec. 72.

_____ for applying to District Court, sec. 73.

See *Limitation*.

Tracts of country may be excluded from Act, sec. 1.

Translation of document, sec. 19.

_____ to be transcribed and filed, sec. 62.

_____ fees for filing, sec. 77.

_____ penalty for delivering false, sec. 80, cl. (b).

Trees,—see *Juice, Timber*.

Unclaimed documents, destruction of, sec. 83.

Undertaking to cultivate or occupy, included in 'lease,' sec. 3.

Unregistered, defined, sec. 50.

Vacancy, in office of Registrar, sec. 10.

_____ of Sub-Registrar, sec. 12.

_____ period for presentation ending during, sec. 26.

Verification of petition, sec. 74.

Vice-Consul, authentication of power of attorney by, sec. 33.

Village records, documents filed by officers charged with preparation of, sec. 87, cl. (c).

Will may be registered, sec. 18, cl. (6).

_____ may be presented or deposited at any time, sec. 27.

_____ by whom presented, sec. 40.

_____ how registered, sec. 41.

_____ in what case to be registered, sec. 41.

_____ may be deposited, sec. 42.

_____ procedure on deposit of, sec. 43.

_____ withdrawal of cover containing, sec. 44.

_____ proceedings on death of depositor of, sec. 45.

_____ saving of power of Courts to order production of, sec. 46.

_____ unclaimed, not to be destroyed, sec. 83.

Withdrawal of sealed cover, sec. 44.

Witness, attendance of, sec. 36.

_____ service of summons on, sec. 37.

_____ law as to compelling attendance of, sec. 39.

_____ Court's power to summon, sec. 76.

Writings of divorcement, optionally registrable, sec. 18, cl. (7).

WHITLEY STOKES,

Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information :—

ACT No. IX OF 1871.

THE INDIAN LIMITATION ACT, 1871.

CONTENTS.

PREAMBLE.

SECTIONS.

PART I. PRELIMINARY.

1. Short title.
Extent of Act.
Commencement.
2. Repeal of enactments.
3. Interpretation-clause.

PART II.

LIMITATION OF SUITS, APPEALS AND APPLICATIONS.

4. Dismissal of suits, &c., instituted, &c., after period of limitation.
5. Proviso where Court is closed when period expires.
Proviso as to appeals and applications for review.
6. Different periods of limitation prescribed by local laws.
Appeals from decrees of High Courts on original side.
7. Legal disability.
8. Disability of one joint-creditor.
9. Continuous running of time.
10. Suits against express trustees and their representatives.
11. Suits on foreign contracts.
12. Foreign limitation-law.

PART III.

COMPUTATION OF PERIOD OF LIMITATION.

13. Exclusion of day on which right to sue accrues.
Exclusions in case of appeals and certain applications.
14. Exclusion of time of defendant's absence from British India.
15. Exclusion of time of suing *bona fide* in Court without jurisdiction.
16. Exclusion of time during which commencement of suit is stayed by injunction.
17. Exclusion of time during which judgment-debtor sues to set aside execution-sale.
18. Effect of death before right to sue accrues.
19. Effect of fraud.
20. Effect of acknowledgment in writing.
21. Effect of paying interest as such.
Effect of part-payment of principal.
22. Effect of substituting or adding new plaintiff or defendant.
Proviso where original plaintiff dies.
Proviso where original defendant dies.
23. Computation where there are successive breaches of contract.
Computation where the breach is continuing.
24. Continuing nuisance.
25. Suit for compensation for act becoming unlawful.
26. Computation of time mentioned in instruments.

PART IV.

ACQUISITION OF OWNERSHIP BY POSSESSION.

27. Acquisition of right to easements.
28. Exclusion in favour of reversioner of servient tenement.
29. Extinguishment of right to land or hereditary office.

FIRST SCHEDULE, Enactments repealed.

SECOND SCHEDULE, First division (suits).

Second division (appeals).

Third division (applications).

INDEX.

AN ACT FOR THE LIMITATION OF SUITS AND FOR OTHER PURPOSES.

* WHEREAS it is expedient to consolidate and amend the law relating to the limitation of suits, appeals and certain applications to Courts; And whereas it is also expedient to provide rules for acquiring ownership by possession; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

1. This Act may be called 'The Indian Limitation Act, 1871.'

Extent of Act. It extends to the whole of British India; but nothing contained in sections two and three or in Parts II and III applies—

(a) to suits instituted before the first day of April 1873,

(b) to suits under the Indian Divorce Act,

(c) to suits under Madras Regulation VI of 1831.

Commencement. This Act shall come into force on the first day of July 1871.

2. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

3. In this Act, unless there be something repugnant in the subject or context—

'minor' means a person who has not completed his age of eighteen years;

'plaintiff' includes also any person through whom a plaintiff claims;

'nuisance' means anything done to the hurt or annoyance of another's immovable property and not amounting to a trespass;

'bill of exchange' includes also a hundi;

'trustee' does not include a benámidár, a mortgagee remaining in possession after the mortgage has been satisfied, or a wrong-doer in possession without title;

'registered' means duly registered under the law for the registration of documents in force at the time and place of executing the document referred to in the context;

'foreign country' means any country other than British India;

and nothing shall be deemed to be done in 'good faith' which is not done with due care and attention.

PART II.

LIMITATION OF SUITS, APPEALS AND APPLICATIONS.

4. Subject to the provisions contained in sections five to twenty-six (inclusive), every suit instituted, appeal presented, and application made after the period of limitation prescribed therefor by the second schedule hereto annexed, shall be dismissed, although limitation has not been set up as a defence.

Explanation.—A suit is instituted in ordinary cases when the plaint is presented to the proper officer; in the case of a pauper, when his application for leave to sue as a pauper is filed; and in

the case of a claim against a company which is being wound up by the Court, when the claimant first sends in his claim to the official liquidator.

Illustrations.

(a).—A suit is instituted after the prescribed period of limitation. Limitation is not set up as a defence and judgment is given for the plaintiff. The defendant appeals. The appellate court must dismiss the suit.

(b).—An appeal presented after the prescribed period is admitted and registered. The appeal shall, nevertheless, be dismissed.

5. a. If the period of limitation prescribed for any suit, appeal or application expires on a day when the Court is closed, the suit, appeal or application may be instituted, presented or made on the day that the Court re-opens:

b. Any appeal or application for a review of judgment may be admitted after the period of limitation prescribed therefor, when the appellant or applicant satisfies the Court that he had sufficient cause for not presenting the appeal or making the application within such period;

6. When, by any law not mentioned in the schedule hereto annexed and limitation prescribed by now or hereafter to be in force in any part of British India, a period of limitation differing from that prescribed by this Act is specially prescribed for any suits, appeals or applications, nothing herein contained shall affect such law.

And nothing herein contained shall affect the periods of limitation prescribed for appeals from, or applications to review, any decree, order or judgment of a High Court in the exercise of its original jurisdiction.

Legal Disability.

7. If a person entitled to sue be, at the time the right to sue accrued, a minor, or insane, or an idiot,

he may institute the suit within the same period after the disability has ceased, or (when he is at the time of the accrual affected by two disabilities) after both disabilities have ceased, as would otherwise have been allowed from the time prescribed therefor in the third column of the second schedule hereto annexed.

When his disability continues up to his death, his representative in interest may institute the suit within the same period after the death as would otherwise have been allowed from the time prescribed therefor in the third column of the same schedule.

Nothing in this section shall be deemed to extend, for more than three years from the cessation of the disability or the death of the person affected thereby the period within which the suit must be brought.

Illustrations.

(a). The right to sue for the hire of a boat accrues to A during his minority. He comes of age four years after the accrual of the right. He may institute his suit at any time within three years from the date of his coming of age.

(b). A, to whom a right to sue for a legacy has accrued during his minority, attains full age eleven years after such right accrued. A has, under the ordinary law, only one year remaining within which to sue. But under this section

an extension of two years will be allowed him, making in all a period of three years from the date of his majority, within which he may bring his suit.

(c). A right to sue for an hereditary office accrues to A, who at the time is insane. Six years after the accrual of the right A recovers his reason. A has six years, under the ordinary law, from the date when his insanity ceased within which to institute a suit. No extension of time will be given him under this section.

(d). A right to sue as landlord to recover possession from a tenant accrues to A who is an idiot. A dies three years after the accrual of the right, his idiosyncrasy continuing up to the date of his death. A's representative in interest has, under the ordinary law, nine years from the date of A's death within which to bring a suit. This section does not extend that time.

8. When one of several joint creditors or claimants is under any such disability, and when a discharge can be given without the concurrence of such person, time will run against them all: but where no such discharge can be given, time will not run as against any of them until they all are free from disability.

9. When once time has begun to run, no subsequent disability or inability to sue stops it:

Provided that where letters of administration to the estate of a creditor have been granted to his debtor, the running of the time prescribed for a suit to recover the debt shall be suspended while the administration continues.

10. Notwithstanding anything hereinbefore contained, no suit against a person in whom property has become vested in trust for any specific purpose, or against his representatives, for the purpose of following in his or their hands such property, shall be barred by any length of time.

Explanation.—A purchaser in good faith for value from a trustee is not his representative within the meaning of this section.

11. Suits in British India on contracts entered into in a foreign country are subject to the rules prescribed by this Act.

12. No foreign rule of limitations shall be a defence to a suit in British India on a contract entered into in a foreign country, unless the rule has extinguished the contract, and the parties were domiciled in such country during the period prescribed by such rule.

PART III.

COMPUTATION OF PERIOD OF LIMITATION.

13. In computing the period of limitation prescribed for any suit, the day on which the right to sue accrues shall be excluded.

In computing the period of limitation prescribed for an appeal, an application for leave to appeal as a pauper, an application to the High Court for the admission of a special appeal, and an application for a review of judgment, the day on which the judgment complained of was pronounced, and the time requisite for obtaining a copy of the decree, sentence or order appealed against or sought to be reviewed, shall be excluded.

In computing the period of limitation prescribed for an application to set aside an award, the time requisite for obtaining a copy of the award shall be excluded.

14. In computing the period of limitation prescribed for any suit, the time during which the defendant has been absent from British India shall be excluded, unless service of a summons to appear and answer in the suit can, during such absence, be made under the Code of Civil Procedure, section sixty.

15. In computing the period of limitation prescribed for any suit, the time during which the plaintiff has been prosecuting with due diligence another suit, whether in a Court of first instance or in a Court of appeal, against the same defendant or some person whom he represents, shall be excluded, where the last-mentioned suit is founded upon the same right to sue, and is instituted in good faith in a Court which from defect of jurisdiction, or other cause of a like nature, is unable to try it.

Explanation 1.—In excluding the time during which a former suit was pending, the day on which that suit was instituted, and the day on which the proceedings therein ended, shall both be counted.

Explanation 2.—A plaintiff resisting an appeal presented on the ground of want of jurisdiction, shall be deemed to be prosecuting a suit within the meaning of this section.

16. In computing the period of limitation prescribed for any suit, the commencement of which has been stayed by injunction, the time of the continuance of the injunction shall be excluded.

17. In computing the period of limitation prescribed for a suit for possession by a purchaser at a sale in execution of a decree, the time during which the judgment-debtor has been prosecuting a suit to set aside the sale shall be excluded.

18. When a person who would, if he were living, have a right to sue, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative in interest of the deceased capable of suing.

When a person against whom, if he were living, a right to sue would have accrued, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative whom the plaintiff may sue.

Nothing in the former part of this section applies to suits for the possession of land or of an hereditary office.

19. When any person having a right to sue has, by means of fraud, been kept from the knowledge of such right or of the title on which it is founded,

and where any document necessary to establish such right has been fraudulently concealed, the time limited for commencing a suit,

(a) against the person guilty of the fraud or accessory thereto, or,

(b) against any person claiming through him otherwise than in good faith and for a valuable consideration,

shall be computed from the time when the fraud first became known to the person injuriously affected thereby, or, in the case of the concealed document, when he first had the means of producing it or compelling its production.

20. a. No promise or acknowledgment in respect of a debt or legacy shall take the case out of the operation of this Act, unless such promise or acknowledgment is contained in some writing signed, before the expiration of the prescribed period, by the party to be charged therewith or by his agent generally or specially authorized in this behalf.

b. When such writing exists, a new period of limitation, according to the nature of the original liability, shall be computed from the time when the promise or acknowledgment was signed.

c. When the writing containing the promise or acknowledgment is undated, oral evidence may be given of the time when it was signed. But when it is alleged to have been destroyed or lost, oral evidence of its contents shall not be received.

Explanation 1.—For the purposes of this section, a promise or acknowledgment may be sufficient, though it omits to specify the exact amount of the debt or legacy, or avers that the time for payment or delivery has not yet come, or is accompanied by a refusal to pay or deliver, or is coupled with a claim to a set-off, or is addressed to any person other than the creditor or legatee;

but it must amount to an express undertaking to pay or deliver the debt or legacy or to an unqualified admission of the liability as subsisting.

Explanation 2.—Nothing in this section renders one of several partners or executors chargeable by reason only of a written promise or acknowledgment signed by another of them.

Illustrations.

Z, a bond-debtor, himself writes a letter promising to pay the debt to his creditor A. Z affixes his seal, but does not sign the letter:

Z pays part of the debt and promises orally to pay the rest:

Z publishes an advertisement, requesting his creditors to bring in their claims for examination:

In none of these cases is the debt taken out of the operation of this Act.

21. When interest on a debt or legacy is, before the expiration of the prescribed period, paid as such by the person liable to pay the debt or legacy, or by his agent generally or specially authorized in this behalf,

or when part of the principal of a debt is, before the expiration of the prescribed period, paid by the debtor or by his agent generally or specially authorized in this behalf,

a new period of limitation, according to the nature of the original liability, shall be computed from the time when the payment was made:

Provided that, in the case of part-payment of principal, the debt has arisen from a contract in writing and the fact of the payment appears in

the handwriting of the person making the same, on the instrument, or in his own books, or in the books of the creditor.

22. When, after the institution of a suit, a new plaintiff or defendant is substituted or added, the suit shall, as regards him, be deemed to have commenced when he was so made a party:

Provided that, when a plaintiff dies, and the suit is continued by his representatives in interest, it shall, as regards them, be deemed to have commenced when it was instituted by the deceased plaintiff:

Provided also, that, when a defendant dies, and the suit is continued against his representatives in interest, it shall, as regards them, be deemed to have been commenced when it was instituted against the deceased defendant.

23. In the case of a suit for the breach of a contract, where there are successive breaches, a fresh right to sue arises, and a fresh period of limitation begins to run, upon every fresh breach; and where the breach is a continuing breach, a fresh right to sue arises, and a fresh period of limitation begins to run, at every moment of the time during which the breach continues.

Nothing in the former part of this section applies to suits for the breach of contracts for the payment of money by instalments, where, on default made in payment of one instalment, the whole becomes due.

Illustrations.

(a).—A contracts to pay an annuity to B for his life by quarterly instalments. A fails to pay any of the instalments. Here upon every fresh failure, a fresh right to sue arises and a fresh period of limitation begins to run; and this Act may bar the remedy on the earlier breaches without affecting the remedy on the later breaches.

(b).—A, a tenant, covenants with B, his landlord, to keep certain buildings in repair. At every moment of the time during which the buildings continue out of repair and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

24. In the case of a continuing nuisance a fresh right to sue arises, and a fresh period of limitation begins to run, at every moment of the time during which the nuisance continues.

Illustration.

A diverts B's watercourse. At every moment of the time during which the diversion continues and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

25. In the case of a suit for compensation for an act lawful in itself, which becomes unlawful in case it causes damage, the period of limitation shall be computed from the time when the damage accrues.

Illustration.

A owns the surface of a field. B owns the subsoil. B digs coal thereout without causing any immediate apparent injury to the surface, but at last the surface subsides. The period of limitation runs from the time of the subsidence.

26. All instruments shall, for the purposes of this Act, be deemed to be made with reference to the Gregorian calendar.

Illustrations.

(a).—A Hindú makes a promissory note bearing a Native date only, and payable four months after date. The period of limitation applicable to a suit on the note runs from the expiry of four months after date computed according to the Gregorian calendar.

(b).—A Hindú makes a bond, bearing a Native date only, for the repayment of money within one year. The period of limitation applicable to a suit on the bond runs from the expiry of one year after date computed according to the Gregorian calendar.

PART IV.**ACQUISITION OF OWNERSHIP BY POSSESSION.****27. Where the access and use of light or air to**

and for any building has been peaceably enjoyed therewith, as an easement, and as of right, without interruption, and for twenty years,

and where any way or watercourse, or the use of any water, or any other easement (whether affirmative or negative) has been peaceably and openly enjoyed by any person claiming title thereto as an easement and as of right, without interruption, and for twenty years,

the right to such access and use of light or air, way, watercourse, use of water, or other easement, shall be absolute and indefeasible.

Each of the said periods of twenty years shall be taken to be a period ending within two years next before the institution of the suit wherein the claim to which such period relates is contested.

Explanation.—Nothing is an interruption within the meaning of this section, unless where there is an actual discontinuance of the possession or enjoyment by reason of an obstruction by the act of some person other than the claimant, and unless such obstruction is submitted to or acquiesced in for one year after the claimant has notice thereof and of the person making or authorizing the same to be made.

Illustrations.

(a).—A suit is brought in 1871 for obstructing a right of way. The defendant admits the obstruction but denies the right of way. The plaintiff proves that the right was

peaceably and openly enjoyed by him claiming title thereto as an easement and as of right, without interruption, from 1st January 1850 to 1st January 1870. The plaintiff is entitled to judgment.

(b).—In a like suit also brought in 1871 the plaintiff merely proves that he enjoyed the right in manner aforesaid from 1848 to 1868. The suit shall be dismissed, as no exercise of the right by actual user has been proved to have taken place within two years next before the institution of the suit.

(c).—In a like suit the plaintiff shows that the right was peaceably and openly enjoyed by him for twenty years. The defendant proves that the plaintiff on one occasion during the twenty years had asked his leave to enjoy the right. The suit shall be dismissed.

28. Provided that, when any land or water

Exclusion in favour of upon, over or from which any reversioner of servient easement (other than the accentedment. cess and use of light and air) has been enjoyed or derived has been held under or by virtue of any interest for life or any term of years exceeding three years from the granting thereof,

the time of the enjoyment of such easement during the continuance of such interest or term, shall be excluded in the computation of the said last mentioned period of twenty years, in case the claim is, within three years next after the determination of such interest or term, resisted by the person entitled, on such determination, to the said land or water.

Illustration.

A sues for a declaration that he is entitled to a right of way over B's land. A proves that he has enjoyed the right for twenty-five years; but B shows that during ten of these years C, a deceased Hindú widow, had a life interest in the land, that on C's death B became entitled to the land, and that within two years after C's death he contested A's claim to the right. The suit must be dismissed, as A, with reference to the provisions of this section, has only proved enjoyment for fifteen years.

29. At the determination of the period hereby

Extinguishment of limited to any person for right to land or instituting a suit for possession of any land or hereditary office, his right to such land or office shall be extinguished.

FIRST SCHEDULE.

(See section 2.)

Number and year.	Subject or title.	Extent of repeal.
21 Jac. I, cap. sixteen ...	An Act for limitation of actions and for avoiding of suits in law.	The whole Statute, so far as it applies to British India.
4 Ann. cap. sixteen ...	An Act for the amendment of the law and the better advancement of justice.	Sections seventeen, eighteen and nineteen, so far as they apply to British India.
33 Geo. III, cap. fifty-two ...	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further regulations for the Government of the said territories, and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and government of the towns of Calcutta, Madras and Bombay.	So much of section one hundred and sixty-two as relates to the limitation of civil suits in British India.
53 Geo. III, cap. one hundred and fifty-five.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with certain exclusive privileges; for establishing further Regulations for the government of the said territories, and the better administration of justice within the same; and for regulating the trade to and from the places within the limits of the said Company.	Section one hundred and twenty-four, so far as it applies to British India.
9 Geo. IV, cap. seventy-four ..	Administration of Criminal Justice	So much of section fifty-one as relates to civil suits.
6 & 7 Vic., cap. ninety-four ...	Foreign Jurisdiction Act ...	Section seven, so far as it applies to British India.
Act No. XIV of 1840 ...	An Act for rendering a written memorandum necessary to the validity of certain promises and engagements, by extending to the territories of the East India Company, in cases governed by English Law, the provisions of the Statute 9 Geo. IV, cap. 14.	From and including the words "Whereas by an Act" down to and including the words "Defendants against the Plaintiff."
Act No. XI of 1841 ...	Military Courts of Requests ...	The proviso in section nine.
Act No. XX of 1847 ...	Copyright Act ...	In section sixteen, the words 'actions, suits, bills.'
Act No. XII of 1855 ...	An Act to enable Executors, Administrators or Representatives to sue and be sued for certain wrongs.	In section one, the words "and provided such action shall be brought within one year after the death of such person," and the words "and so as such action shall be commenced within two years after the committing of the wrong."

FIRST SCHEDULE—*continued.*

Number and year.	Subject or title.	Extent of repeal.
Act No. XIII of 1855 ...	Compensation for loss occasioned by death caused by actionable wrong.	In section two, the words "and that every such action shall be brought within twelve calendar months after the death of such deceased person."
Act No. XXV of 1857 .	Forfeiture for mutiny ...	Section nine.
Act No. VIII of 1859 ...	The Code of Civil Procedure ...	In section one hundred and nineteen, the words "within a reasonable time not exceeding thirty days after any process for enforcing the judgment has been executed," and the words "within thirty days from the date of the judgment." In section two hundred and thirty, the words "within one month from the date of such dispossession." The last twelve words of section two hundred and forty-six. In section two hundred and fifty-six, the words "At any time within thirty days from the date of the sale." In section two hundred and sixty-nine, the words "if made within one month from the date of such existence or obstruction or of such dispossession, as the case may be." In section three hundred and twenty-four, the second sentence. In section three hundred and twenty-seven, the words "within six months from the date of the award." In section three hundred and thirty-three, from and including the words "within the period" down to the end of the section. In section three hundred and forty-seven, the words "within thirty days from the date of the dismissal." In section three hundred and seventy-three, the words "within the period prescribed for the presentation of a memorandum of appeal." So much of section three hundred and seventy-seven as has not been repealed.
Act No. XIV of 1859 ...	An Act to provide for the limitation of suits.	The whole Act, except so much of section fifteen as does not relate to the limitation of suits.
Act No. IX of 1860 ...	Workmen and employers ...	So much of section two as relates to the limitation of suits.

FIRST SCHEDULE—*concluded.*

Number and year.	Subject or title.	Extent of repeal.
Act No. XXXI of 1860 ...	Arms Act ...	So much of section forty-nine as relates to the limitation of suits.
Act No. V of 1861 ...	Mofussil Police ...	So much of section forty-two as relates to the limitation of suits.
Act No. XXIII of 1861 ...	Civil Procedure Code Amendment ...	Section twelve.
Act No. XXV of 1861 ...	Criminal Procedure Code ...	Section four hundred and fifteen.
Act No. I of 1863 ...	Civil Courts in British Burma ...	Section twenty-four.
Act No. VI of 1863 ...	Consolidated Customs Act ...	So much of section two hundred and fourteen as relates to the limitation of suits.
Act No. XXIII of 1863 ...	Claims to Waste-lands ...	So much of section five as relates to the limitation of suits.
Act No. VII of 1865 ...	Government Forests Act ...	So much of section sixteen as relates to the limitation of suits.
Act No. XX of 1866 ...	Registration Act ...	Section fifty-one.
Act No. XIV of 1868 ...	Contagious Diseases Act ...	So much of section twenty-five as relates to the limitation of suits.
Act No. XX of 1869 ...	Volunteers ...	So much of section twenty-six as relates to the limitation of suits.
Act No. X of 1870 ...	Land Acquisition ...	So much of section fifty-eight as relates to the limitation of suits.
Act No. IV of 1871 ...	Coroners ...	In section forty-two, the words 'after the expiration of three months from such fact or failure, nor.'
Bombay Regulation V of 1827...	A Regulation defining the Limitations, as to Time, within which Civil Actions may be prosecuted, and containing Rules of Judication respecting written Acknowledgments of Debts executed without receipt of a full consideration; also regarding Interest, the tendering payment of Debts, and the disposal of Property mortgaged or pledged.	Chapter one.

SECOND SCHEDULE.

(See section 4.)

FIRST DIVISION: SUITS.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part I.—Thirty days.</i>	
1.—To contest an award of the Board of Revenue under Act No. XXIII of 1863 (<i>to provide for the adjudication of claims to waste-lands</i>).	Thirty days ...	When notice of the award is delivered to the plaintiff.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part II.—Ninety days.</i>	
2.—For doing, or for omitting to do, an act in pursuance of any enactment in force for the time being in British India.	Ninety days ...	When the act or omission took place.
	<i>Part III.—Six months.</i>	
3.—Under Act No. XIV of 1859 (<i>to provide for the limitation of suits</i>), section fifteen, to recover possession of immoveable property.	Six months ...	When the dispossession occurs.
4.—Under Act No. IX of 1860 (<i>to provide for the speedy determination of certain disputes between workmen engaged in Railway and other public works and their employers</i>), section one.	Ditto ...	When the wages, hire, or price of work claimed accrued due.
5.—Under Act No. V of 1866 (<i>to provide a summary procedure on bills of exchange, and to amend, in certain respects, the commercial law of British India</i>).	Ditto ...	When the bill or promissory note becomes due and payable.
	<i>Part IV.—One year.</i>	
6.—Upon a Statute, Act, Regulation, or bye-law, for a penalty or forfeiture.	One year ...	When the penalty or forfeiture is incurred.
7.—For the wages of a domestic servant, artisan or labourer not provided for by this schedule, No. 4.	Ditto ...	When the wages sued for accrue due.
8.—For the price of food or drink sold by the keeper of an hotel, tavern or lodging house.	Ditto ...	When the food or drink is delivered.
9.—For the price of lodging ...	Ditto ...	When the lodging ends.
10.—To enforce a right of pre-emption, whether the right is founded on law, or general usage, or on special contract.	Ditto ...	When the purchaser takes actual possession under the sale sought to be impeached.
11.—For damages for infringing copy-right or any other exclusive privilege.	Ditto ...	The date of the infringement.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part IV.—One year,—continued.</i>		
12.—By executors, administrators, or representatives under Act No. XII of 1855 (<i>to enable executors, administrators or representatives to sue and be sued for certain wrongs</i>).	One year ...	The date of the death of the person wronged.
13.—By executors, administrators or representatives under Act No. XIII of 1855 (<i>to provide compensation to families for loss occasioned by the death of a person caused by actionable wrong</i>).	Ditto ...	The date of the death of the person killed.
14.—To set aside any of the following sales :— (a) sale in execution of a decree of a Civil Court ; (b) sale in pursuance of a decree or order of a Collector or other officer of revenue ; (c) sale for arrears of Government revenue or for any demand recoverable as such arrears ; (d) sale of a patni taluq sold for current arrears of rent. <i>Explanation.</i> —In this clause ‘patni’ includes any intermediate tenure saleable for current arrears of rent.	Ditto ...	When the sale is confirmed, or would otherwise have become final and conclusive had no such suit been brought.
15.—To alter or set aside a decision or order of a civil court in any proceeding other than a suit.	Ditto ...	The date of the final decision or order in the case by a court competent to determine it finally.
16.—To set aside any act of an Officer of Government in his official capacity, not herein otherwise expressly provided for.	Ditto ...	The date of the act.
17.—Against Government to set aside any attachment, lease or transfer of immoveable property by the revenue authorities for arrears of Government revenue.	Ditto ...	When the attachment, lease or transfer is made.
18.—Against Government to recover money paid under protest in satisfaction of a claim made by the revenue authorities on account of arrears of revenue or on account of demands recoverable as such arrears.	Ditto ...	When the payment is made.
19.—Against Government for compensation for land acquired for public purposes.	Ditto ...	The date of determining the amount of the compensation.
20.—Like suit for compensation when the acquisition is not completed.	Ditto ...	The date of the refusal to complete.
21.—For false imprisonment ...	Ditto ...	When the imprisonment ends.

SECOND SCHEDULE—*continued.*FIRST DIVISION: SUITS—*continued.*

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part IV.—One year,—concluded.</i>		
22.—For any other injury to the person ...	One year ...	When the injury is committed.
23.—For a malicious prosecution ...	Ditto ...	When the plaintiff is acquitted.
24.—For libel ...	Ditto ...	When the libel is published.
25.—For slander ...	Ditto ...	When the words are spoken.
26.—For taking or damaging moveable property.	Ditto ...	When the taking or damage occurs.
27.—For loss of service occasioned by the seduction of the plaintiff's servant or daughter.	Ditto ...	When the loss occurs.
28.—For inducing a person to break a contract with the plaintiff.	Ditto ...	The date of the breach.
29.—For an illegal, irregular or excessive distress.	Ditto ...	The date of the distress.
30.—For wrongful seizure of moveable property under legal process.	Ditto ...	The date of the seizure.
<i>Part V.—Two years.</i>		
31.—For obstructing a way or a water-course	Two years ...	The date of the obstruction.
32.—For diverting a water-course ...	Ditto ...	The date of the diversion.
33.—For wrongfully detaining title-deeds.	Ditto ...	When the title to the property comprised in the deeds is adjudged to the plaintiff, or the detainer's possession otherwise becomes unlawful.
34.—For wrongfully detaining any other moveable property.	Ditto ...	When the detainer's possession becomes unlawful.
35.—For specific recovery of moveable property in cases not provided for by this schedule, numbers 48 and 49.	Ditto ...	When the property is demanded and refused.
36.—Against a carrier for losing or injuring goods.	Ditto ...	When the loss or injury occurs.
37.—Against a carrier for delay in delivering goods.	Ditto ...	When the goods ought to be delivered.
38.—Against one who, having a right to use property for specific purposes, perverts it to other purposes.	Ditto ...	The time of the perversion.
39.—Under Act No. XII of 1855 (<i>to enable executors, administrators or representatives to sue and be sued for certain wrongs</i>) against an executor, administrator or other representative.	Ditto ...	When the wrong complained of is done.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part V.—Two years,—concluded.</i>	
40.—For compensation for any wrong, malfeasance, nonfeasance or misfeasance independent of contract and not herein specially provided for.	Two years ...	When the wrong is done or the default happens.
41.—For the recovery of a wife ...	Ditto ...	When possession is demanded and refused.
42.—For the restitution of conjugal rights	Ditto ...	When restitution is demanded and refused.
	<i>Part VI.—Three years.</i>	
43.—For trespass upon immoveable property.	Three years ...	When the trespass takes place.
44.—To contest an award under any of the following Regulations of the Bengal Code:— VII of 1822, IX of 1825, and IX of 1833.	Ditto ...	The date of the final award or order in the case.
45.—By a party bound by such award to recover any property comprised therein.	Ditto ...	Ditto.
46.—By any person bound by an order respecting the possession of property made under Act No. XVI of 1838, section one, clause two, or Act No. XXV of 1861, chapter twenty-two, or Bombay Act No. V of 1864, or by any one claiming under such person, to recover the property comprised in such order.	Ditto ...	The date of the final order in the case.
47.—For lost moveable property not dishonestly misappropriated or converted.	Ditto ...	When the property is demanded and refused.
48.—For moveable property acquired by theft, extortion, cheating, or dishonest misappropriation or conversion.	Ditto ...	Ditto.
49.—For the hire of animals, vehicles, boats or household furniture.	Ditto ...	When the hire becomes payable.
50.—For the balance of money advanced in payment of goods to be delivered.	Ditto ...	When the goods ought to be delivered.
51.—For the price of goods sold and delivered, where no fixed period of credit is agreed upon.	Ditto ...	The date of the delivery of the goods.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part VI.—Three years,—continued.</i>	
52.—For the price of goods sold and delivered to be paid for after the expiry of a fixed period of credit.	Three years . . .	The expiry of the period of credit.
53.—For the price of goods sold and delivered to be paid for by a bill of exchange, no such bill being given.	Ditto . . .	When the period of the proposed bill elapses.
54.—For the price of trees or growing crops sold by the plaintiff to the defendant where no fixed period of credit is agreed upon.	Ditto . . .	The date of the sale.
55.—For the price of work done by the plaintiff for the defendant at his request, where no time has been fixed for payment.	Ditto . . .	When the work is done.
56.—For money payable for money lent	Ditto . . .	When the loan is made.
57.—Like suit when the lender has given a cheque for the money.	Ditto . . .	When the cheque is paid.
58.—For money lent under an agreement that it shall be payable on demand.	Ditto . . .	When the demand is made.
59.—For money payable to the plaintiff for money paid for the defendant.	Ditto . . .	When the money is paid.
60.—For money payable by the defendant to the plaintiff for money received by the defendant for the plaintiff's use.	Ditto . . .	When the money is received.
61.—For money payable for interest upon money due from the defendant to the plaintiff.	Ditto . . .	When the interest becomes due.
62.—For money payable to the plaintiff for money found to be due from the defendant to the plaintiff on accounts stated between them.	Ditto . . .	When the accounts are stated, unless where the debt is made payable at a future time and then when that time arrives.
63.—Upon a promise to do anything at a specified time, or upon the happening of a specified contingency.	Ditto . . .	At the time specified or upon the contingency happening.
64.—Against a factor for an account . . .	Ditto . . .	When the account is demanded or, where no such demand is made, when the agency terminates.
65.—On a single bond where a day is specified for payment.	Ditto . . .	The day so specified.
66.—On a single bond where no such day is specified.	Ditto . . .	The date of executing the bond.
67.—On a bond subject to a condition . . .	Ditto . . .	When the condition is broken.
68.—On a bill of exchange or promissory note payable at a fixed time after date.	Ditto . . .	When the bill or note falls due.
69.—On a bill of exchange payable at or after sight.	Ditto . . .	When the bill is presented.
70.—On a bill of exchange accepted payable at a particular place.	Ditto . . .	When the bill is presented at that place.

SECOND SCHEDULE—*continued.*FIRST DIVISION: SUITS—*continued.*

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VI.—Three years—continued.</i>		
71.—On a bill of exchange or promissory note payable at a fixed time after sight or after demand.	Three years ...	When the fixed time expires.
72.—On a bill of exchange or promissory note payable on demand and not accompanied by any writing restraining or postponing the right to sue.	Ditto ...	When the demand is made.
73.—By the endorsee of a bill or promissory note against the endorser.	Ditto ...	The date of the endorsement.
74.—On a promissory note or bond payable by instalments.	Ditto ...	The expiration of the first term of payment, as to the part then payable; and, for the other parts, the expiration of the respective terms of payment.
75.—On a promissory note or bond payable by instalments, which provides that if default be made in payment of one instalment the whole shall be due.	Ditto ...	The time of the first default, unless where the payee or obligee waives the benefit of the provision, and then when fresh default is made.
76.—On a promissory note given by the maker to a third person to be delivered to the payee after a certain event should happen.	Ditto ...	The time of the delivery to the payee.
77.—On a dishonoured foreign bill where protest has been made and notice given.	Ditto ...	When the notice is given.
78.—By the payee against the drawer of a bill of exchange which has been dishonoured by non-acceptance.	Ditto ...	The date of the refusal to accept.
79.—Like suit when the bill has been dishonoured by non-acceptance and afterwards by non-payment.	Ditto ...	Ditto.
80.—Suit on a bill of exchange or promissory note not herein expressly provided for.	Ditto ...	When the bill or note becomes payable.
81.—By the acceptor of an accommodation-bill against the drawer.	Ditto ...	When the acceptor pays the amount.
82.—By a surety against the principal debtor.	Ditto ...	When the surety pays the creditor.
83.—By a surety against a co-surety ...	Ditto ...	When the plaintiff pays anything in excess of his own share.
84.—Upon any other contract to indemnify	Ditto ...	When the plaintiff is actually damaged.
85.—By an attorney or vakil for his costs of a suit or a particular business, there being no express agreement as to the time when such costs are to be paid.	Ditto ...	The termination of the suit or business, or (where the attorney or vakil properly discontinues the suit or business) the date of such discontinuance.
86.—For compensation for damage caused by an injunction wrongfully obtained.	Ditto ...	When the injunction ceases.

SECOND SCHEDULE—continued.

FIRST DIVISION : SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VI.—Three years—continued.</i>		
87.—For the balance due on a mutual, open and current account, where there have been reciprocal demands between the parties.	Three years ...	The time of the last item admitted or proved in the account.
88.—On a policy of insurance when the sum assured is payable after proof of the death or loss has been given to or received by the insurers.	Ditto ...	When proof of the death or loss is given or received, to or by the insurers, whether by or from the plaintiff, or any other person.
89.—By the assured to recover premia paid under a policy voidable at the election of the insurers.	Ditto ...	When the insurers elect to avoid the policy.
90.—By a principal against his agent for moveable property received by the latter and not accounted for.	Ditto ...	When the account is demanded and refused.
91.—Other suits by principals against agents for neglect or misconduct.	Ditto ...	When the neglect or misconduct occurs.
92.—To cancel or set aside an instrument not otherwise provided for.	Ditto ...	When the instrument is executed.
93.—To declare the forgery of an instrument issued, or registered, or attempted to be enforced.	Ditto ...	The date of the issue, registration, or attempt.
94.—For property which the plaintiff has conveyed while insane.	Ditto ...	When the plaintiff is restored to sanity and has knowledge of the conveyance.
95.—For relief on the ground of fraud ...	Ditto ...	When the fraud becomes known to the party wronged.
96.—To set aside a decree obtained by fraud.	Ditto ...	Ditto.
97.—For relief on the ground of mistake in fact.	Ditto ...	When the mistake becomes known to the plaintiff.
98.—For money paid upon an existing consideration, which afterwards fails.	Ditto ...	The date of the failure.
99.—To make good out of the general estate of a deceased trustee the loss occasioned by a breach of trust.	Ditto ...	The date of the trustee's death, or if the loss has not then been occasioned, the date of the loss.
100.—For contribution by a party who has paid the whole amount due under a joint decree, or by a sharer in a joint estate who has paid the whole amount of revenue due from himself and his co-sharers.	Ditto ...	The date of the plaintiff's advance in excess of his own share.
101.—By a co-trustee to enforce against the estate of a deceased trustee a claim for contribution.	Ditto ...	When the right to contribution accrues.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS:—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VI.—Three years—concluded.</i>		
102.—For a seaman's wages ...	Three years ...	The end of the voyage during which the wages are earned.
103.—By a Muhammadan for exigible dower (<i>mu'ajjal</i>).	Ditto ...	When the dower is demanded and refused, or (where during the continuance of the marriage no such demand has been made) when the marriage is dissolved by death or divorce.
104.—By a Muhammadan for deferred dower (<i>muwajjal</i>).	Ditto ...	When the marriage is dissolved by death or divorce.
105.—By a mortgagor after the mortgage has been satisfied, to recover surplus collections received by the mortgagee.	Ditto ...	The date of the receipt.
106.—For an account and a share of the profits of a dissolved partnership.	Ditto ...	The date of the dissolution.
107.—By a Hindú manager of a joint estate for contribution in respect of a payment made by him on account of the estate.	Ditto ...	The date of the payment.
108.—By a lessor for the value of trees cut down by his lessee contrary to the terms of the lease.	Ditto ...	When the trees are cut down.
109.—For the profits of immoveable property belonging to the plaintiff wrongfully received by the defendant.	Ditto ...	When the profits are received, or, where the plaintiff has been dispossessed by a decree afterwards set aside on appeal, the date of the decree of the appellate court.
110.—For arrears of rent. ...	Ditto ...	When the arrears become due.
111.—By a vendor of immoveable property to enforce his lien for unpaid purchase-money.	Ditto ...	The time fixed for completing the sale, or (where the title is accepted after the time fixed for completion) the date of the acceptance.
112.—For a call by a company registered under any Statute or Act.	Ditto ...	When the call was made.
113.—For specific performance of a contract.	Ditto ...	When the plaintiff has notice that his right is denied.
114.—For the rescission of a contract ...	Ditto ...	When the contract is executed by the plaintiff.
115.—For the breach of any contract, express or implied, not in writing registered, and not herein specially provided for.	Ditto ...	When the contract is broken, or (where there are successive breaches) when the breach sued for occurs, or (where the breach is continuing) when it ceases.
<i>Part VII.—Six years.</i>		
116.—Upon a judgment obtained in a foreign country.	Six years ...	The date of the judgment.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	<i>Part I II.—Six years—continued.</i>	
117.—On a promise or contract in writing registered.	Six years ...	When the period of limitation would begin to run against a suit brought on a similar promise or contract not registered.
118.—Suit for which no period of limitation is provided elsewhere in this schedule.	Ditto ...	When the right to sue accrues.
	<i>Part I III.—Twelve years.</i>	
119.—By an auction-purchaser or any one claiming under him to avoid incumbrances or under-tenures in an entire estate sold for arrears of Government revenue, the estate being, by virtue of such sale, freed from incumbrances and under-tenures.	Twelve years ...	When the sale becomes final and conclusive.
120.—To avoid incumbrances or under-tenures in a <i>patni dānq</i> or other saleable tenure sold for arrears of rent, the taluq or tenure being, by virtue of such sale, freed from incumbrances and under-tenures.	Ditto ..	When the sale becomes final and conclusive.
121.—Upon a judgment obtained in British India, or a recognizance.	Ditto ...	The date of the judgment or recognizance.
122.—For a legacy or for a distributive share of the moveable property of a testator or intestate.	Ditto ...	When the legacy or share becomes payable or deliverable.
123.—For possession of an hereditary office.	Ditto ...	When the defendant, or some person through whom he claims, took possession of the office adversely to the plaintiff. <i>Explanation.</i> —An hereditary office is possessed when the profits thereof are usually received, or (if there are no profits) when the duties thereof are usually performed.
124.—Suit during the life of a Hindú widow by a Hindú entitled to the possession of land on her death to have an alienation made by the widow declared to be void except for her life.	Ditto ...	The date of the alienation.
125.—By a Hindú governed by the law of the Mitáksharā to set aside his father's alienation of ancestral property.	Ditto ...	The date of the alienation.
126.—Like suit by a Hindú governed by the law of the Dāyabhāga.	Ditto ...	When the father dies.
127.—By a Hindú excluded from joint-family property to enforce a right to share therein.	Ditto ...	When the plaintiff claims and is refused his share.
128.—By a Hindú for maintenance ...	Ditto ...	When the maintenance sued for is claimed and refused.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VIII.—Twelve years—continued.</i>		
129.—To establish or set aside an adoption.	Twelve years ...	The date of the adoption, or (at the option of the plaintiff) the date of the death of the adoptive father.
130.—For the resumption or assessment of rent-free land.	Ditto ...	When the right to resume or assess the land first accrued ; Provided that no such suit shall be maintained where the land forms part of a permanently-settled estate, and has been held rent-free from the time of the Permanent Settlement.
131.—To establish a periodically recurring right.	Ditto ...	When the plaintiff is first refused the enjoyment of the right.
132.—For money charged upon immoveable property.	Ditto ...	When the money sued for becomes due.
<i>Explanation.</i> —The allowance and fees called <i>mālikāna</i> and <i>haggs</i> shall, for the purposes of this clause, be deemed to be money charged upon immoveable property.		
133.—To recover moveable property conveyed in trust, deposited or pawned and afterwards bought from the trustee, depositary or pawnee in good faith and for value.	Ditto ...	The date of the purchase.
134.—To recover possession of immoveable property conveyed in trust or mortgaged and afterwards purchased from the trustee or mortgagee in good faith and for value.	Ditto ...	The date of the purchase.
135.—Suit instituted in a Court not established by Royal Charter by a mortgagee for possession of immoveable property mortgaged.	Ditto ...	When the mortgagee is first entitled to possession.
136.—By a purchaser at a private sale for possession of the immoveable property sold, when the vendor was out of possession at the date of the sale.	Ditto ...	When the vendor is first entitled to possession.
137.—Like suit by a purchaser at a sale in execution of a decree, when the execution-debtor was out of possession at the date of the sale.	Ditto ...	When the execution-debtor is first entitled to possession.
138.—By a purchaser of land at a sale in execution of a decree, for possession of the purchased land, when he never has had possession.	Ditto ...	The date of the sale.
139.—Like suit when the purchaser had possession, but was afterwards dispossessed.	Ditto ...	The date of the dispossession.
140.—By a landlord to recover possession from a tenant.	Ditto ...	When the tenancy is determined.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
<i>Part VIII.—Twelve years,—continued.</i>		
141.—By a remainderman, a reversioner, (other than a landlord) or a devisee, for possession of immoveable property.	Twelve years ...	When his estate falls into possession.
142.—Like suit by a Hindú entitled to the possession of immoveable property on the death of a Hindú widow.	Ditto ...	When the widow dies.
143.—For possession of immoveable property, when the plaintiff, while in possession of the property, has been dispossessed or has discontinued the possession.	Ditto ...	The date of the dispossession or discontinuance.
144.—Like suit, when the plaintiff has become entitled by reason of any forfeiture or breach of condition.	Ditto ...	When the forfeiture was incurred or the condition broken.
145.—For possession of immoveable property or any interest therein not hereby otherwise specially provided for.	Ditto ...	When the possession of the defendant, or of some person through whom he claims, became adverse to the plaintiff.
146.—For a declaration of right to an easement.	Ditto ...	When the easement ceased to be enjoyed by the plaintiff, or the persons on whose behalf he sues.
<i>Part IX.—Thirty years.</i>		
147.—Against a depositary or pawnee to recover moveable property deposited or pawned.	Thirty years ...	The date of the deposit or pawn, unless where an acknowledgment of the title of the depositor or pawnor, or of his right of redemption, has before the expiration of the prescribed period been made in writing signed by the depositary, or pawnee, or some person claiming under him, and, in such case, the date of the acknowledgment.
<i>Part X.—Sixty years.</i>		
148.—Against a mortgagee to recover possession of immoveable property mortgaged.	Sixty years ...	The date of the mortgage, unless where an acknowledgment of the title of the mortgagor or of his right of redemption has, before the expiration of the prescribed period, been made in writing signed by the mortgagee or some person claiming under him, and, in such case, the date of the acknowledgment: Provided that all claims to redeem arising under instruments of mortgage of immoveable property situate in British Burma, which have been executed before the first day of May 1863, shall be governed by the rules of limitation in force in that Province immediately before the same day.

SECOND SCHEDULE—continued.

FIRST DIVISION: SUITS—continued.

Description of application.	Period of limitation.	Time when period begins to run.
	<i>Part X.—Sixty years,—continued.</i>	
149.—Before a Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction by a mortgagee to recover from the mortgagor the possession of immoveable property mortgaged.	Sixty years ...	When any part of the principal or interest was last paid on account of the mortgage debt.
150.—Any suit in the name of the Secretary of State for India in Council.	Ditto ..	When the right to sue accrued.

SECOND DIVISION: APPEALS.

Description of appeals.	Period of limitation.	Time when period begins to run.
151.—Under the Code of Civil Procedure to the Court of a District Judge.	Thirty days ...	The date of the decree appealed against.
152.—Under the Code of Criminal Procedure to any Court other than the High Court.	Ditto ...	The date of the sentence or order appealed against.
153.—Under the same Code to the High Court.	Sixty days ...	Ditto.
154.—Under the Code of Civil Procedure to the High Court.	Ninety days ...	The date of the decree appealed against.

THIRD DIVISION: APPLICATIONS.

Description of application.	Period of limitation.	Time when period begins to run.
155.—Under the Code of Civil Procedure to set aside an award.	Ten days ..	When the award is submitted to the Court and notice of the submission has been given to the persons and in manner prescribed by the High Court.
156.—By a plaintiff for an order to set aside a judgment by default.	Thirty days ...	The date of the judgment.
157.—By a defendant for an order to set aside a judgment <i>ex parte</i> .	Ditto ...	The date of executing any process for enforcing the judgment.
158.—Under the Code of Civil Procedure, by a person dispossessed of immoveable property and disputing the right of the decreeholder to be put into possession.	Ditto ...	The date of the dispossession.

SECOND SCHEDULE—continued.

THIRD DIVISION: APPLICATIONS,—continued.

Description of application.	Period of limitation.	Time when period begins to run.
159.—To set aside a sale in execution of a decree, on the ground of irregularity in publishing or conducting the sale.	Thirty days ...	The date of the sale.
160.—Complaining of resistance or obstruction to delivery of possession of immoveable property sold in execution of a decree, or of dispossession in the delivery of possession to the purchaser of such property.	Ditto ...	The date of the resistance, obstruction or dispossession.
161.—For re-admission of an appeal dismissed for want of prosecution.	Ditto ...	The date of the dismissal.
162.—For leave to appeal as a pauper ...	Ninety days ...	The date of the decree appealed against.
163.—To a High Court for the admission of special appeal.	Ditto ...	Ditto.
164.—For a review of judgment ...	Ditto ...	The date of the decree.
165.—Under the Code of Civil Procedure, section three hundred and twenty seven, that an award be filed in Court.	Six months ...	The date of the award.
166.—For the execution of a decision (other than a decree or order passed in a regular suit or an appeal) of a Civil Court or of a Revenue Court.	One year ...	The date of the decision, or of taking some proceeding to enforce or keep in force the decision.
167.—For the execution of a decree or order of any Civil Court not provided for by No. 169.	Three years ...	<p>The date of the decree or order,</p> <p>or (where there has been an appeal) the date of the final decree or order of the Appellate Court,</p> <p>or (where there has been a review of judgment) the date of the decision passed on the review,</p> <p>or (where the application next hereinafter mentioned has been made) the date of applying to the Court to enforce, or keep in force, the decree or order,</p> <p>or (where the notice next hereinafter made has been issued) the date of issuing a notice under the Code of Civil Procedure, section two hundred and sixteen,</p> <p>or (where the application is to enforce payment of an instalment which the decree directs to be paid at a specified date) the date so specified.</p>

SECOND SCHEDULE—concluded.

THIRD DIVISION : APPLICATIONS,—continued.

Description of application.	Period of limitation.	Time when period begins to run.
168.—For the execution of any such decree or order of which a certified copy has been registered under the Indian Registration Act.	Six years ...	The date of the decree or order, or (where there has been an appeal) the date of the final decree or order of the Appellate Court, or (where there has been a review of judgment) the date of the decision passed on the review.
169.—To enforce a judgment, decree or order of any Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction.	Twelve years ...	<p>When a present right to enforce the judgment, decree or order accrued to some person capable of releasing the right :</p> <p>Provided that, when the judgment, decree or order has been revived, or some part of the principal money secured thereby, or some interest on such money has been paid, or some acknowledgment of the right thereto has been given in writing signed by the person liable to pay such principal or interest or his agent, to the person entitled thereto or his agent, the twelve years shall be computed from the date of such revivor, payment or acknowledgment, or the latest of such revivors, payments or acknowledgments, as the case may be.</p>

INDEX.

Nothing hereinafter contained shall be deemed to have the force of law.

NOTE.—The numbers to which 'No.' or 'Nos.' is prefixed refer to the articles in the second schedule.

- Absence of defendant from British India, sec. 14.
 Accommodation-acceptor, suit by, No. 81.
 Account, suit against a factor for an, No. 64. . .
 See *Partnership*.
 Account current, suit for balance due on mutual and open, No. 87.
 Account stated, suit for money found due on, No. 62.
 Acknowledgment in writing, effect of, sec. 20.
 _____ by one of several persons chargeable, sec. 20.
 _____ of right to money secured by judgment, No. 169.
 _____ of title of depositor or pawnor, No. 147.
 _____ of title of mortgagor, No. 148.
 Act in pursuance of enactment, suit for doing or omitting to do, No. 2.
 Act XVI of 1838, No. 46.
 Act XII of 1855, suit under, No. 12, No. 39.
 Act XIII of 1855, suit under, No. 13.
 Act VIII of 1859,—see *Civil Procedure Code*.
 Act XIV of 1859, sec. 18, suit under, No. 3.
 Act IX of 1860, sec. 1, suit under, No. 4.
 Act XXV of 1861, cap. 22, No. 46.
 Act XXIII of 1863, suit to contest award under, No. 1.
 Act V of 1866, suit under, No. 5.
 Acts repealed, sec. 2 and sched. 1.
 Addition of defendant, sec. 22.
 Administrator, to estate of his creditor, sec. 9.
 _____ suit by, for wrong to intestate, No. 12.
 _____ suit by, for death caused by actionable wrong, No. 13.
 _____ suit against, for wrong done by intestate, No. 39.
 See *Representative*.
 Admission, after time, of appeal or application for review, sec. 5, cl. (b).
 _____ of liability, sec. 17, expl.
 _____ of special appeal, application for, No. 163.
 Adoption, suit to set aside an, No. 129.
 Adverse possession of an hereditary office, No. 123.
 _____ of immoveable property, No. 145.
 Advertisement to creditors insufficient to take debt out of operation of Act, sec. 20, ill.
 Agent may sign promise or acknowledgment taking debt out of operation of Act, sec. 20.
 _____ may pay interest or principal taking debt out of operation of Act, sec. 21.
 _____ of judgment-debtor in Charter Court, acknowledgment by, No. 169.
 _____ of judgment-creditor in Charter Court, acknowledgment to, *ib.*
 See *Factor, Principal*.
 Air, prescriptive title to access and use of, sec. 27.
 Ancestral property, suit to set aside alienation of, Nos. 125, 126.
 Animals, suit for hire of, No. 49.
 Appeal presented after time, sec. 4; sec. 5, cl. (b).
 _____ in Non-Regulation Province, sec. 6.
 _____ from decree of High Court on original side, sec. 6.
 _____ on ground of want of jurisdiction, sec. 15, exp. 2.
 _____ to Court of District Judge, No. 151.
 _____ under Criminal Procedure Code to any Court other than High Court, No. 152.
 _____ to High Court, under Criminal Procedure Code, No. 153.
 _____ under Civil Procedure Code, No. 154.
 See *Application*.
 Application presented after time, sec. 4.
 _____ for review of judgment, sec. 5 (b.), sec. 10.
 _____ to review decrees, &c., of High Court on original side, sec. 6.
 _____ to set aside an award, sec. 13 and No. 155.
 _____ for order to set aside judgment by default, No. 156.
 _____ for order to set aside judgment *ex parte*, No. 157.
 _____ under Code of Civil Procedure, sec. 230, No. 158.
 _____ to set aside an execution sale, No. 159.
 _____ complaining of resistance, &c., to delivery of possession of land sold in execution,
 _____ or of dispossession, No. 160.
 _____ for re-admission of an appeal, No. 161.
 _____ for leave to appeal as a pauper sec 10 No. 162.

Application to High Court for admission of special appeal, sec. 10, No. 163.

— for review of judgment, sec. 5, cl. b., No. 164.

— that an award be filed in Court, No. 165.

— for execution of a decision (not a decree) of a Civil Court, No. 166.

— for execution of a decree, No. 167.

— for execution of a registered decree, No. 168.

— to enforce judgment of Charter Court, No. 169.

Arrears of rent, suit to set aside sale of patni taluq for, No. 14 (d).

— *málikánda*, suit for, No. 132.

— of revenue, suit to set aside sale for, No. 14 (c).

— suit to set aside attachment, lease, or transfer of land for, No. 17.

— suit for money paid under protest in satisfaction of claim for, No. 18.

Artisan—see *Wages*.

Assessment of rent-free land, suit for, No. 130.

Attachment of land for arrears of revenue, suit to set aside, No. 17.

Attorney, his suit for costs, No. 85.

Auction-purchaser, suit by, to avoid incumbrances on estate sold for revenue-arrears, No. 119.

Averment in acknowledgment that time for payment has not come, sec. 20, exp. 1.

Award, under Claims to Waste Land Act, suit to contest, No. 1.

— application to set aside, No. 155.

— application to file in Court an, No. 165.

— made under certain Bengal Regulations, suit to contest, No. 44.

— suit to recover property comprised therein, No. 45.

Balance of advance in payment of goods to be delivered, suit for, No. 50.

— due on mutual, open and current account, suit for, No. 87.

Bar, limitation set up as, sec. 20, exp. 1.

Benámídar not a 'trustee,' sec. 3.

Bill of exchange includes a hundí, sec. 3.

— suit on, under Act V of 1866, No. 5.

— suit for price of goods to be paid for by, No. 53.

— payable a fixed time after date, No. 68.

— payable at or after sight, No. 69.

— accepted payable at a particular place, No. 70.

— payable at a fixed time after sight or demand, No. 71.

— payable on demand, No. 72.

— by endorsee of, No. 73.

— suit on a dishonoured foreign, No. 77.

— dishonoured by non-acceptance, No. 78.

— non-acceptance and non-payment, No. 79.

— not expressly provided for, No. 80.

— suit by accommodation-acceptor against drawer of, No. 81.

Board and lodging, suit for, Nos. 8 and 9.

Boats, suit for hire of, No. 49.

Bona fides,—see *Good faith*.

Bond, suit on a single, Nos. 65, 66.

— subject to condition, suit on, No. 67.

— payable by instalments, suit on, Nos. 74, 75.

Breach of contract, sec. 23.

— suit for, No. 115.

— where contract is registered, No. 117.

— trust, No. 99.

British India, defendant's absence from, sec. 14.

— suits in, on foreign contracts, sec. 11.

Byelaw, suit for penalty under, No. 6.

Calendar, Gregorian, sec. 26.

Call,—see *Company*.

Cancellation of instrument, suit for, No. 92.

Carrier losing or injuring goods, suit against, No. 36.

— delaying delivery of goods, suit against, No. 37.

Charter Court, appeal to, under Criminal Procedure Code, No. 152.

— under Civil Procedure Code, No. 154.

— application for execution of decree or order of, Nos. 167, 168.

— of other decisions of, No. 166.

— to enforce judgment of, in original jurisdiction, No. 169.

— redemption suit in, No. 148.

— foreclosure suit in, No. 149.

Cheque, suit for money lent by, No. 57.

Civil Procedure Code, sec. sixty, sec. 14.

— sec. 119, Nos. 156, 157.

— sec. 230, No. 158.

— sec. 256, No. 159.

— sec. 269, No. 160.

— sec. 324, No. 155.

Civil Procedure Code, sec. 327, No. 165.

_____ sec. 333, No. 154.

_____ sec. 347, No. 161.

_____ sec. 373, Nos. 162, 163.

_____ repeal of parts of, sched. I.

Claim against a company being wound up by Court, sec. 4, exp.

_____ to a set-off, sec. 20, exp. 1.

_____ under Act IX of 1860, No. 4.

Claimant, disability of joint, sec. 8.

_____ in good faith and for value through fraudulent person, sec. 19 (b).

Closing of Court, effect of, sec. 5, cl. (a.)

Collector, suit to set aside sale by, No. 14 (b).

See *Officer*.

Commencement of Act, sec. 1.

_____ of suit stayed by injunction, sec. 16.

Company wound up by Court, when claim against instituted, sec. 4, exp.

_____ suit for call by registered, No. 112.

Compensation for lawful act becoming unlawful, suit for, sec. 25.

_____ for land taken for public purposes, suit for, Nos. 19, 20.

_____ for wrong independent of contract, No. 40.

Conjugal rights, suit for, No. 42.

Consideration, suit for money paid on failing, No. 98.

See *Valuable Consideration*.

Contingency, suit on promise to do anything on happening of specified, No. 63.

Continuance of injunction, time of, when excluded, sec. 13.

Continuing breaches of contract, sec. 23.

_____ nuisance, sec. 24.

Contract, suit on foreign, sec. 11.

_____ suit for breach of, where there are successive breaches, sec. 23.

_____ where the breach is continuing, sec. 23.

_____ suit for inducing a person to break, No. 28.

_____ to indemnify, suit on, Nos. 81—84.

_____ suit for specific performance of, No. 113.

_____ rescission of, No. 114.

_____ revision of,—see *Fraud, Mistake*.

_____ breach of unregistered, No. 115.

_____ in writing registered, suit on, No. 117.

See *Account, Animals, Attorney, Balance, Bill of Exchange, Board and Lodging, Boats, Bond, Consideration, Continuing breaches, Contribution, Costs, Co-surety, Co-trustee, Creditor, Debt, Demand, Depositary, Extinction, Factor, Foreign contracts, Furniture, Goods, Growing crops, Hire, Indemnity, Lodging, Money, Mortgagee, Partnership, Pawnee, Policy, Pre-emption, Premium, Price, Principal, Promise, Promissory Note, Rent, Sales, Seaman's wages, Surety, Tavern Bill, Trees, Vakil, Vendor's lien, Wages*.

Contribution when plaintiff pays whole amount due under a joint decree, No. 100.

_____ when he pays whole amount of revenue due from himself and his co-sharers, No. 100.

_____ claim for, against estate of deceased co-trustee, No. 101.

_____ in respect of payment by Hindú manager on account of joint estate, No. 107.

Copy of decree, sentence, order or award, exclusion of time requisite for obtaining, sec. 13.

Copyright, suit for infringing, No. 11.

Costs, suit for, No. 85.

Co-surety, suit against, No. 83.

Co-trustee, suit against, No. 101.

Court,—see *Appeal, Application, Award, Charter Court, Claim, Closing, Day, Diligence, High Court, Order, Revenue Court, Summary decisions*.

Credit, fixed period of, No. 52.

Creditor, disability of joint, sec. 8.

See *Administrator, Advertisement, Agent*.

Criminal Procedure Code, appeal to High Court under, No. 153.

_____ appeal to any other Court under, No. 152.

Crops,—see *Growing crops*.

Damage, suit for act becoming unlawful on causing, secs. 25.

Damaging moveables, suit for, No. 26.

Date of acknowledgment or promise, sec. 20, cl. (c).

Daughter,—see *Service*.

Day on which closed court re-opens, sec. 5, cl. (a).

_____ on which right to sue accrues excluded, sec. 13.

_____ on which judgment complained of was pronounced excluded, *ib*.

_____ on which former suit in wrong court was instituted, sec. 15, exp. 1.

_____ on which such suit was ended, *ib*, exp. 1.

Dáyabhága, suits by Hindú under law of, No. 126.

Death of person under disability, sec. 7.

_____ of person who, if living, would have a right to sue, sec. 13.

_____ of person against whom, if living, right to sue would have accrued, sec. 18.

Death of original plaintiff, sec. 22.

—of original defendant, sec. 22.

—caused by actionable wrong, suit for, No. 13.

Debt, acknowledgment of, or promise to pay, sec. 20.

—payment of interest on, sec. 21.

See *Part payment*.

Debtor,—see *Agent*.

Decision in any proceeding not a suit, suit to set aside, No. 15.

Decree,—see *Application, Charter Court, Fraud, Instalments*.

Default, application to set aside judgment by, No. 156.

Defence, limitation need not be set up as a, sec. 4.

—foreign rule of limitation not a, sec. 12,—see *Extinction*.

Defendant, effect of his absence from British India, sec. 14.

—effect of adding, sec. 22.

—death of original, *ib.*

—adverse possession of hereditary office by, No. 123.

Delay in delivering, suit against carrier for, No. 37.

Demand, suit for money payable on, No. 58.

—suit on bill or note payable at a fixed time after, No. 71.

—payable on, No. 72.

Depositary, suit against, No. 147.

—suit against *bond fide* purchaser from, No. 133.

Destruction of written acknowledgment, sec. 20 c.

Detinue, Nos. 33, 34.

Devisee, suit by, for possession of immoveable property, No. 141.

Diligence, suing in wrong court with due, sec. 15.

Disability, legal, sec. 7.

—of one joint-creditor or claimant, sec. 8.

—subsequent to time beginning to run, sec. 9.

Discontinuance of possession, No. 143.

Dismissal of suits instituted after period, sec. 4.

—of appeals and applications presented and made after period, sec. 4, but see sec. 5, cl. (b).

Dispossession of purchaser at execution sale, No. 139.

—of plaintiff, No. 143.

Distress, suit for illegal, irregular, or excessive, No. 29.

District Judge,—see *Appeal*.

Diverting watercourse, suit for, sec. 24, No. 32.

Divorce Act, this Act does not apply to suits under, sec. 1, cl. (b).

Document, effect of fraudulently concealing, sec. 19.

Domestic servant,—see *Wages*.

Dower, suit by Muhammadan for exigible, No. 103.

—deferred, No. 104.

Drawer,—see *Bill of Exchange*.

Drink supplied by hotelkeeper, suit for, No. 8.

Easement, acquisition of right to, secs. 27, 28.

—declaration of right to, No. 146.

See *Air, Light, Watercourse, Way*.

Enactments, suits for doing or omitting acts in pursuance of, No. 2.

Endorsee,—see *Promissory note*.

Enforcement of forged instrument, No. 93.

Evidence,—see *Oral evidence, Presumption*.

Exclusion of day on which right to sue accrued, sec. 13.

—of day on which judgment complained of was pronounced, sec. 13.

—of time requisite for obtaining copy of decree appealed against, sec. 13.

—of time requisite for obtaining copy of award, sec. 13.

—of time of defendant's absence from British India, sec. 14.

—of time of suing *bond fide* in court without jurisdiction, sec. 15.

—of time during which commencement of suit has been stayed by injunction, sec. 16.

—of time during which judgment-debtor sues to set aside execution-sale, sec. 17.

Exclusive privilege, damages for infringing, No. 11.

Execution,—see *Application*.

Execution-sale, exclusion of time during which judgment-debtor sues to set aside, sec. 17.

Execution-sale, application to set aside, No. 159.

—suit to set aside, sec. 17.

—suit for possession by purchaser at, Nos. 137, 138, 139.

Executor, acknowledgment or promise by one, sec. 20, expl. 2.

—suit by, for wrong to testator, No. 12.

—suit by, for death caused by actionable wrong, No. 13.

—suit against, for wrong done by testator, No. 39.

Ex parte judgment, application for order to set aside, No. 157.

Expiry of period of limitation when court is closed, sec. 5, cl. (a.)

- Extinction of contract by foreign limitation law, sec. 12.
 — of right to land or hereditary office, sec. 29.
 Factor, suit against, for an account, No. 64.
 Failing consideration, suit for money paid on, No. 98.
 False imprisonment, suit for, No. 21.
 Food supplied by hotelkeeper, &c., suit for, No. 8.
 Foreclosure suit,—see *Mortgagee*.
 Foreign country defined, sec. 3.
 — suits on contracts entered into in, secs. 11, 12.
 Foreign contract, suit on, sec. 11.
 — limitation law, sec. 12.
 — bill, suit on dishonoured, No. 77.
 — judgment, suit on, No. 116.
 Forfeiture, suit for, No. 6.
 Forgery,—see *Instrument*.
 Fraud, effect of, sec. 19.
 — suit for relief on ground of, No. 95.
 — suit to set aside decree obtained by, No. 96.
 Furniture, suit for hire of household, No. 49.
 Good faith, defined, sec. 3.
 — effect of suing in wrong court, in, sec. 15.
 — claimant through fraudulent person in, sec. 19.
 — purchase of moveables from trustee, &c., in, No. 133.
 — purchase of immoveables from trustee or mortgagee, in, No. 134.
 Goods to be delivered, suit for balance of advance in payment of, No. 50.
 — sold and delivered, suit for price of, No. 51.
 — to be paid for after a fixed time, suit for price of, No. 52.
 — by a bill, suit for price of, No. 53.
 See Moveable property.
 Government, suits against, Nos. 17, 18, 19, 20.
 See Revenue, Secretary of State for India in Council.
 Gregorian calendar, time computed according to, sec. 26.
 Growing crops, suit for price of, No. 54.
 Haqq, suit for, No. 132.
 Hereditary office, suit under Madras Reg. VI of 1831 for, not affected by this Act, sec. 1.
 — extinguishment of right to, sec. 29.
 — suit for, No. 123.
 High Court,—see *Appeal, Charter Court, Interest, Part-payment, Judgment Creditor, Judgment Debtor, Mortgagee*.
 Hindú entitled on widow's death, suit by, No. 142.
 — suit by, to set aside alienation of ancestral property, Nos. 125, 126.
 — excluded from joint-family property, suit by, No. 127.
 — suit by, for maintenance, No. 128.
 — to establish or set aside an adoption, No. 129.
 Hindú manager, his suit for contribution, No. 107.
 Hindú widow, suit to have her alienation declared void, No. 124.
 Hire, suit for, under Act IX of 1860, No. 4.
 — of animals, &c., suit for, No. 49.
 Household furniture, suit for hire of, No. 49.
 Hundi included in 'Bill of Exchange,' sec. 3.
 Husband,—see *Conjugal rights, Wife*.
 Idiocy of person having a right to sue, sec. 7.
 Immoveable property, trespass on, No. 43.
 — taken for public purposes, suit against Government for compensation for, Nos. 19, 20.
 — purchased from mortgagee, suit for possession of, No. 134.
 — when the plaintiff has been dispossessed or has discontinued possession, No. 143.
 — when the plaintiff has become entitled by forfeiture or breach of condition, No. 144.
 — suit for money charged upon, or payable out of, No. 132.
 — suit for, not otherwise provided for, No. 145.
 See Improvement, Incumbrances, Mesne profits, Mortgagee, Possession, Rent-free land.
 Imprisonment,—see *False imprisonment*.
 Inability to sue, subsequent to time beginning to run, sec. 9.
 Incumbrances on an estate sold for revenue arrears, suit to avoid, No. 119.
 — on a patni taluq, No. 120.
 Indemnity, suit on contract of, No. 84.
 Infringement of copyright, suit for, No. 11.
 Injunction, staying commencement of suit by, sec. 16.
 — damages caused by wrongfully obtaining, No. 86.
 Injury to person, suit for, No. 22.
 — to goods, No. 26.
 — suit against carrier for, No. 36.

- Insanity of person to whom right to sue accrues, sec. 7.
 ——— suit for property conveyed during, No. 94.
 Instalments, failure to pay, sec. 23, ill. (a).
 ——— contract for payment by, where whole becomes due on default in one, sec. 23.
 ——— decree directing payment to be made by, No. 167.
 See *Bond, Promissory note*.
 Institution of suit, sec. 4, expl.
 Instrument, suit to cancel or set aside an, No. 92.
 ——— suit to declare forgery of an, No. 93.
 See *Calendar*.
 Insurer,—see *Policy, Premia*.
 Interest on debt or legacy, effect of paying, sec. 21.
 ——— suit for, No. 61.
 ——— on High Court judgment-debt, effect of paying, No. 169.
 Interpretation clause, sec. 3.
 Interruption defined, sec. 27, expl.
 Issue of forged instrument, No. 93.
 Joint creditor or claimant, disability of a, sec. 8.
 Judgment by default, application to set aside, No. 156.
 ——— *ex-parte*, application to set aside, No. 157.
 ——— application for review of, sec. 5, cl. (b), No. 164.
 ——— foreign, suit on, No. 116.
 ——— obtained in British India, suit on, No. 121.
 ——— of Charter Court, application to enforce, No. 169.
 Judgment-creditor in High Court, acknowledgment to, No. 169.
 Judgment-debtor, effect of suit by, to set aside execution-sale, sec. 17.
 ——— in High Court, acknowledgment by, No. 169.
 Jurisdiction,—see *Appeal*.
 Labourer,—see *Wages*.
 Lákhiráj,—see *Rent-free land*.
 Land, extinguishment of right to, sec. 29.
 See *Immoveable property*.
 Landlord, his suit to recover possession, No. 140.
 See *Trees*.
 Lease for arrears of revenue, suit to set aside, No. 17.
 Legacy, acknowledgment of, or promise to pay, sec. 20.
 ——— payment of interest on, sec. 21.
 ——— suit for, No. 122.
 Legal disability, effect of, sec. 7.
 ——— continuing till death, *ib*.
 Legal process, suit for wrongful seizure of moveables under, No. 30.
 Lessor,—see *Landlord, Lease, Trees*.
 Libel, suit for, No. 24.
 Lien,—see *Lender's lien*.
 Light, prescriptive title to access and use of, sec. 27,—see *Easement*.
 Limitation, dismissal of suits instituted after period of, sec. 4.
 ——— need not be pleaded, *ib*.
 ——— saving of local laws prescribing different period of, sec. 6.
 ——— applicable to suits on foreign contracts, sec. 11.
 ——— foreign rules of, sec. 12.
 Loan,—see *Money lent*.
 Local extent, sec. 1.
 ——— laws, saving of periods of limitation prescribed by, sec. 6.
 Lodging, suit for price of, No. 9.
 Losing goods, suit against carrier for, No. 36.
 Loss of written acknowledgment, sec. 20, cl. (c).
 ——— of service by seduction, suit for, No. 27.
 ——— of goods by carrier, suit for, No. 36.
 Lost property, suit for, No. 47.
 Lunatic,—see *Insanity*.
 Magistrate—see *Officer*.
 Maintenance, suit for, No. 128.
 Maker, see *Promissory note*.
 Malfeasance independent of contract, suit for, No. 40.
 Malicious prosecution, suit for, No. 23.
 Málíkáná, suit for, No. 132.
 Manager,—see *Hindú manager*.
 Mesne profits, suit for, No. 109.
 Minor defined, sec. 3.
 Minority of person having right to sue, sec. 7.
 Misconduct, suit by principal against agent for, No. 91.
 Misfeasance independent of contract, suit for, No. 40.
 Mistake in fact, suit for relief on ground of, No. 97.

Mitaksharā, suit by Hindū under law of, No. 125.

Money lent, suit for, No. 56.

—when lender gave cheque, No. 57.

—under agreement that it should be payable on demand, suit for, No. 58.

—paid for the defendant, suit for, No. 59.

—received for the plaintiff's use, suit for, No. 60.

—payable for interest, suit for, No. 61.

—found due on accounts stated, suit for, No. 62.

—paid on failing consideration, suit for, No. 98.

—charged upon or payable out of land, suit for, No. 132.

Mortgagee remaining in possession after mortgage satisfied, not a 'trustee,' sec. 3.

—suit for surplus collections received by satisfied, No. 105.

—suit to recover land purchased from, No. 134.

—suit by, in Mofussil Court, for possession of land, No. 135.

—suit against, to recover land mortgaged to, No. 148.

—suit in High Court by, for land mortgaged to, No. 149.

Mortgagor, suit by, No. 148.

Moveable property, suit for taking or damaging, No. 26.

—for wrongfully seizing under legal process, No. 30.

—for wrongfully detaining, No. 34.

—for specific recovery of, No. 35.

—for lost, No. 47.

—for stolen, No. 48.

Moveable property, suit by principal against agent for, No. 90.

See *Depository, Goods, Money, Pawnee, Title deeds, Trustee*.

Mu'ajjal,—see *Dower*.

Muhammadan,—See *Dower, Pre-emption*.

Muwajjal,—see *Dower*.

Native instruments, computation of time mentioned in, sec. 26.

Neglect, suit by principal against agent for, No. 91.

Nonfeasance independent of contract, suit for, No. 40.

Nusance, defined, sec. 3.

—suit for a continuing, sec. 24.

Office,—see *Hereditary office*.

Officer of Government, suit to set aside act of, No. 16.

—of Revenue,—see *Collector*.

Official Liquidator, claim sent in to sec. 4, expl.

Omission in acknowledgment to specify exact amount of debt, sec. 20, expl. 1.

—to do an act in pursuance of an enactment, suit for, No. 2.

Oral evidence of date of acknowledgment, sec. 20, (c).

—not of contents of lost or destroyed acknowledgment, *ib.*

Order in any proceeding not a suit, suit to set aside, No. 15.

—under Act XVI of 1838, sec. 1, cl. 2, Act XXV of 1861, cap. 22, or Bom. Act V of 1864, suit to recover property comprised in, No. 46.

—of Civil Court, application for execution of, Nos. 167, 168, 169.

Partner, acknowledgment or promise by one, sec. 20, expl. 2.

Partnership, suit for account and share of profits of dissolved, No. 106.

Part-payment when it takes debt out of operation of Act, sec. 18.

—in case of High Court judgment-debt, No. 169.

Patent,—see *Privilege*.

Patnī defined, No. 14 exp.

Patnī tāluq, suit to set aside sale, No. 14 (d).

—sold for arrears of rent, suit to avoid incumbrances on, No. 120.

Pauper, suit when instituted by, sec. 4, exp.

See *Application*.

Pawnee, suit against, No. 147.

—suit against purchaser from, No. 133.

Payee of bill, suit by, against drawer, Nos. 78 and 79.

Payment,—see *Interest, Part-payment, Refusal*.

Penalty, suit for, No. 6.

Periodical right, suit to establish, No. 131.

Permanent settlement, No. 130.

Person, suit for injury to, No. 22.

See *False imprisonment*.

Perversion of property to unauthorised uses, suit for, No. 38.

Place, suit on a bill payable at a particular, No. 70.

Plaintiff defined, sec. 3.

—effect of substituting new, sec. 22.

—suit for seduction of daughter or servant of, No. 27.

—suit for inducing a person to break a contract with, No. 28.

—suit for price of trees or growing crops sold by, No. 54.

—suit for price of work done by, No. 55.

—suit for money payable to, Nos. 59, 60, 61, 62.

—suit for property conveyed by insane, No. 94.

Plaintiff, mistake in fact by, No. 97.

——— suit for contribution in respect of advance by, No. 100.

——— suit for profits of land belonging to, No. 109.

——— denied right to specific performance, No. 113.

——— suing to rescind contract, No. 114.

——— denied enjoyment of recurring right, No. 131.

——— possession becoming adverse to, No. 145.

Policy of insurance, suit on, No. 88.

——— voidable at insurer's election, suit to recover premia paid under, No. 89.

Possession of immovables, suit for, by purchaser at execution-sale, sec. 17.

——— suit for, under Act XIV of 1859, No. 3.

——— mortgagee's suit for, No. 135.

——— private purchaser's suit for, No. 136.

——— execution-purchaser's suit for, Nos. 137, 138, 139.

——— landlord's suit for, No. 140.

——— suit by remainderman, reversioner, or devisee for, No. 141.

——— suit by a Hindú entitled on death of widow, No. 142.

——— by one who has been dispossessed or has discontinued possession, No. 143.

——— by one entitled by reason of forfeiture or breach of condition, No. 144.

——— other suits for, No. 145.

Pre-emption, suit to enforce right of, No. 10.

Premia paid under voidable policy, suit for, No. 89.

Prescription, title by, sec. 27.

Presentation,—see *Appeal*.

Price of work under Act IX of 1860, suit for, No. 4.

——— goods sold and delivered, suit for, Nos. 51, 52, 53.

——— trees or growing crops, No. 54.

——— work done, suit for, No. 55.

Principal debtor, suit by surety against, No. 82.

——— against agent, suit by, Nos. 90, 91.

Privilege, suit for infringing exclusive, No. 11.

Profits of dissolved partnership, suit for, No. 106.

——— suit for mesne, No. 109.

Promise in writing, effect of, sec. 20.

——— to do anything at or on a specified time or contingency, suit on, No. 63.

——— in writing registered, suit on, No. 117.

Promissory note payable at a fixed time after date, No. 68.

——— sight or demand, No. 71.

——— on demand, No. 72.

——— suit by endorsee against endorser of, No. 73.

——— payable by instalments, suit on, sec. 23, Nos. 74, 75.

——— given by maker to third person to be delivered to payee on certain event, suit on, No. 76.

Property comprised in order under Act XVI of 1838, sec. 1, or Act XXV of 1861, cap. 22, suit to recover, No. 46.

——— conveyed by plaintiff while insane, suit for, No. 94.

See *Immoveable property*, *Moveable property*, *Slander*.

Prosecution,—see *Malicious prosecution*.

Protest, suit against Government to recover money paid under, No. 18.

——— of foreign bill, No. 77.

Public Works,—see *Wages*.

Purchaser of moveables from trustee, depositary or pawnee, No. 133.

——— at a private sale of land, suit by, for possession, No. 136.

——— at an execution-sale of land, suit by, for possession, Nos. 137, 138, 139.

Reciprocal demands, No. 87.

Recognizance, suit on, No. 121.

Recurring right, suit to establish, No. 131.

Redemption, acknowledgment of right of, Nos. 147, 148.

See *Mortgagor*.

Refusal to pay, acknowledgment accompanied by, sec. 20, expl. (1).

——— to complete acquisition of land for public purposes, No. 20.

——— of a wife, No. 41.

——— of restitution of conjugal rights, No. 42.

——— of lost or stolen moveables, Nos. 47, 48.

——— of account by agent, No. 90.

——— of share of joint family property, No. 127.

——— of maintenance, No. 128.

——— of enjoyment of recurring right, No. 131.

'Registered' defined, sec. 3.

——— appeal, sec. 4, ill. (b).

——— instrument, suit to declare forgery of, No. 93.

——— suit for breach of contract not, No. 115.

Registered promise or contract in writing, suit on, No. 117.

— decree or order, application for execution of, No. 168.

See *Company*.

Regulation vi of 1831 (Madras) suits under, sec. 1.

Regulations, suit to contest award under certain Bengal, No. 44.

Relief,—see *Fraud, Mistake*.

Remainderman, suit by, No. 141.

Rent, suit to set aside sale of Patni Taluq sold for arrears of, No. 14, cl. (d).

— suit for arrears of, No. 110.

Rent-charge, suit for, No. 132.

Rent-free land, suit for resumption or assessment of, No. 130.

Repeal of enactments, sec. 2, sched. I.

Representative of person whose disability continues up to death, sec. 7.

— of express trustee, sec. 10.

— of deceased, sec. 18.

— of deceased plaintiff, sec. 22.

— of deceased defendant, sec. 22.

— suit by, for wrong done to the deceased, No. 12.

— suit by, for death caused by actionable wrong, No. 13.

— suit against, for wrong done by deceased, No. 39.

See *Administrator, Executor*.

Rescission of contract, suit for, No. 114.

Resistance to claim of easement, sec. 28.

Resumption,—see *Rent-free land*.

Revenue, suit to set aside sale by officer of, No. 14, cl. (b).

— suit to set aside sale for arrears of, *ib.*, cl. (c).

— suit to set aside attachment, lease or transfer of land for arrears of, No. 17.

See *Contribution*.

Revenue Court, application for execution of summary decision of, No. 166.

Reversioner of servient tenement, exclusion in favour of, sec. 28.

—, suit by, No. 141.

Review of judgment,—see *Application*.

Revivor of judgment of High Court, No. 169.

Right,—see *Pre-emption, Redemption*.

Sales in execution of decrees, application to set aside for irregularity, No. 159.

— suits to set aside certain, No. 14.

See *Purchaser, Rent, Vendor's lien*.

Sealed acknowledgment insufficient, sec. 20, ill.

Seaman's wages, suit for, No. 102.

Secretary of State for India in Council, suit in name of, No. 150.

See *Government*.

Seduction,—see *Service*.

Servant,—see *Service, Wages*.

Service of summons on absent defendant, effect of, sec. 14.

— suit for loss of, caused by seduction of plaintiff's daughter or servant, No. 27.

Servient tenement, exclusion in favour of reversioner of, sec. 28.

Setting aside instruments, suits for, No. 92.

Set-off, acknowledgment coupled with claim to, sec. 20, expl.

Share of profits of dissolved partnership, suit for, No. 106.

— in joint family property, suit to enforce right to, No. 127.

Short title, sec. 1.

Signature of acknowledgment or promise, sec. 20.

Slander, suit for, No. 25.

Special appeal,—see *Application*.

Specific recovery of moveables, suit for, No. 35.

— performance of contract, suit to enforce, No. 113.

Statutes repealed, sched. I.

Substitution of plaintiff, sec. 22.

Successive breaches of contract, sec. 23.

Suit instituted before 1st April 1873, sec. 1.

— under Indian Divorce Act, *ib.* (b).

— under Madras Regulation vi of 1831, *ib.* (c).

— when instituted, sec. 4, exp.

— *bona fide* in wrong Court, effect of prosecuting, sec. 15.

— effect of staying by injunction commencement of, sec. 16.

— by judgment-debtor to set aside execution-sale, effect of, sec. 17.

— for which no period is specially provided, No. 118.

Summary decisions and orders of Mofussil Courts, suits to set aside, No. 15.

— applications to enforce, No. 166.

— Procedure on Bills of Exchange Act, suit under, No. 5.

Summons,—see *Service*.

Surety, suit by, against principal debtor, No. 82.

— suit by, against co-surety, No. 83.

Surplus collections,—see *Mortgagee*.

Taking moveables, suit for, No. 26.

Tavern bill, suit for amount of, No. 8.

Tenant, see *Landlord*.

Time, continuous running of, sec. 9.

———mentioned in Native instruments, sec. 26.

See *Exclusion*.

Title by prescription, secs. 27, 28.

—— of depositor or pawnor, acknowledgment of, No. 147.

—— of mortgagor, acknowledgment of, No. 148.

Title-deeds, suit for wrongfully detaining, No. 33.

Tort,— see *Wrong*.

—— *quasi ex contractu*,—see *Malfeasance, Misfeasance, Nonfeasance, Wrong*.

Transfer of land for arrears of revenue, suit to set aside, No. 17.

Trees, suit for price of, No. 54.

—— cut down by lessee, suit by lessor for value of, No. 108.

Trespass, not included in 'nusance' sec. 3.

—— suit for, No. 43.

Trustee defined, sec. 3.

—— suit against express, sec. 10.

—— suit to make good loss caused by breach of trust of deceased, No. 99.

—— suit for contribution against estate of deceased, No. 101.

—— suit against purchaser of moveables from, No. 133.

—— suit against purchaser of immoveables from, No. 134.

Undertaking to pay or deliver a debt or legacy, sec. 20, expl.

Under-tenures in an estate sold for arrears of revenue, suit to avoid, No. 119.

—— in a *patni taluq* sold for arrears of rent, suit to avoid, No. 120.

Vakil, his suit for costs, No. 85.

Valuable consideration, effect of, sec. 19, Nos. 133, 134.

Vehicles, suit for hire of, No. 49.

Vendee,—see *Purchaser*.

Vendor's lien, suit to enforce, No. 111.

Wages, &c., of workmen engaged in public works, claim for, No. 4.

—— of domestic servants, artisans and labourers, suit for, No. 7.

—— of seamen, suit for, No. 102.

Want of jurisdiction, appeal on ground of, sec. 12, expl. 2.

Waste lands, suit to contest an award relating to, No. 1.

Watercourse, acquisition of title to, sec. 27.

—— suit for obstructing, No. 31.

—— suit for diverting, sec. 24, No. 32.

Way, acquisition of title to, sec. 27.

—— suit for obstructing, No. 31.

Wife, suit for person of, No. 41.

See *Conjugal rights, Divorce Act*.

Work done, suit for price of, No. 55.

Writing,—see *Acknowledgment, Promise*.

Wrong not specially provided for, suit for, No. 40.

See *Administrator, Carrier, Continuing damage, Damaging moveables, Death, Distress, Executor, False imprisonment, Fraud, Infringement, Injunction, Injury, Legal Process, Libel, Loss, Malfeasance, Malicious prosecution, Misconduct, Misfeasance, Moveable property, Neglect, Nonfeasance, Perversion, Principal, Representative, Service, Slander, Trespass, Water-course, Way, Wrongdoer, Wrongful seizure*.

Wrongdoer in possession without title, not a 'trustee,' sec. 3.

Wrongful detention of moveables, Nos. 33, 34.

—— seizure under legal process, suit for, No. 30.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

Act No. XII of 1871.

THE INDIAN INCOME TAX ACT.

CONTENTS.

PART I.

PRELIMINARY.

PREAMBLE.

SECTION.

1. Short title.
Extent of Act.
Commencement and continuance of Act.
2. Repeal of Act XVI of 1870.
Proviso.
3. Interpretation-clause.
4. Exemptions from Act.
5. Power to exempt from Act.

PART II.

DUTIES ON OFFICES.

6. Duties on offices.
7. Exemption of incomes less than Rs. 62-8-0 per mensem.
8. Deduction in case of Government officials and pensioners.
9. Deduction in case of servants and pensioners of Companies and Municipalities.
Payment to Government.
Indemnity.
Annual return by Treasurer, &c.
10. Subsequent deduction of duty omitted to be levied.

PART III.

DUTIES ON PROFITS OF COMPANIES.

11. Shipping Companies.
Other Companies.
Statement of result of accounts.
12. Annual return of net profits.
13. Power to require officers of Companies to attend and produce accounts.
14. Indemnity.

PART IV.

DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

15. Duty on interest.
16. Deduction and payment of duty.

PART V.

DUTIES ON ALL OTHER INCOME.

17. Duty on income not charged under Parts II, III or IV.
18. Trustees, guardians and committees of incapacitated persons to be charged.
Non-residents charged in names of their agents.
19. Trustees or agents of persons incapacitated or non-resident to furnish statements of income or profits with declaration.
20. Receivers, Managers, Courts of Wards, Administrators General and Official Trustees.
21. Power to retain duties charged on trustees, &c.
Indemnity.
22. Owners of lands and houses occupying them.
23. Notice requiring returns.
24. Return how made.
25. List of lodgers and employees.

PART VI.

PETITIONS AND APPEALS AGAINST ASSESSMENTS.

26. Collector to determine persons chargeable.
27. Assessment to be made on past year's income.
Assessment when assessee becomes chargeable within year.

SECTION.

28. Notice to persons chargeable.
29. Officer to grant receipts.
30. Contents of receipt.
31. Petition against assessment.
Proviso.
Form and verification of petition.
32. Hearing of petition.
33. Appeal to Commissioner from order under section 14 or section 32.
Documents to accompany appeal.
Copies of petition and order exempt from fees.
Return of fees and excess.
34. Power to summon persons to give necessary information.
35. Power to issue fresh notice.

PART VII.

PAYMENT.

36. Tax when payable.
Payment by instalments.
37. Recovery under revenue-law.
38. Amendment of assessment.

PART VIII.

PENALTIES.

39. Treasurers, &c., failing to make payments or deliver returns.
Trustees, &c., failing to deliver statements or declarations.
40. False statement in declaration, list or petition.
41. Prosecution to be at instance of Collector.
42. Sections 193 and 228 of Penal Code to apply to proceedings.

PART IX.

MISCELLANEOUS.

43. Bar of suits in Civil Courts.
 44. Exercise of powers of Collector and Commissioner.
 45. Service of notices.
 46. Power to declare principal place of business.
Power to declare residence.
 47. Power to prescribe forms and make rules.
- SCHEDULE Form of petition under section 31.

AN ACT FOR IMPOSING DUTIES ON INCOME

For the purpose of imposing duties on income arising from offices, property, professions and trades, It is hereby enacted as follows:—

PART I.

PRELIMINARY.

1. This Act may be called "The Indian Income Tax Act"

It extends to the whole of British India;

It shall come into force on the first day of April 1871, and it shall cease to be in force on the thirty-first day of March 1872, except as to taxes then due and penalties incurred thereunder.

2. On and from the said first day of April 1871, Act No. XVI of 1870 shall be repealed:

Provided that such Act shall continue in force until the first day of April 1872 as to taxes and penalties due and incurred thereunder.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

3. In this Act—unless there be something repugnant in the subject or context—

"Income" means income and profits accruing and arising in British India.

"Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace.

"Company" means an Association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Person" includes a firm and a Hindú undivided family:

"Defaulter" includes a Company or firm making default under this Act:

In the case of any firm or of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector

of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person or Hindú undivided family chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person or family resides.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem ;

or to any moveable or immoveable property solely employed for religious or charitable public purposes.

And no member of a firm or of a Hindú undivided family which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

5. The Governor General in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income of any tribe or class of persons in British India.

The Governor General in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

6. A duty of two pies for every rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company,

and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship plying to and from British Indian ports, whether on account of himself or another person.

7. No income amounting to less than sixty-two rupees eight annas per mensem shall be chargeable under this Part.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government,

the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be

deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of India, or as such Government from time to time directs, the amount of such deductions, and shall be answerable to such Government for such payment.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this Part.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April next deliver, to the Collector, in such form as may be prescribed by the Governor General in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to sixty-two rupees, eight annas per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

10. Whenever the duty leviable under this Part in any month is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, it shall be deducted from such pay, annuity or pension at some subsequent time of payment.

PART III.

COMPANIES.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Shipping Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies for every rupee,

and shall prepare, and, on or before the thirtieth day of April next deliver, to the Collector, a statement in writing signed by him showing the result of such accounts.

12. If in the case of any Company no such accounts have been made up within the year ending on the thirty-first day

of March, 1871, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the thirtieth day of April next, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

13. Whenever the Collector has reason to believe that any statement or return mentioned in section eleven or section twelve is incorrect or incomplete, he may cause a notice to be served on the Treasurer, Secretary, Agent or Manager by whom such statement or return was delivered, requiring him, on or before a day to be mentioned in the notice, to attend at the Collector's office and to produce for the inspection of the Collector such of the accounts of the Company as refer to the year mentioned in section eleven or section twelve (as the case may be) and as are in the possession or power of such Treasurer, Secretary, Agent or Manager.

The Collector shall thereupon make an order determining the amount at which the Company shall be assessed under this Part and the day on which such amount shall be paid, and, subject to the provisions hereinafter contained, such sum shall be payable accordingly.

14. Every such Treasurer, Secretary, Agent or Manager is hereby indemnified for all payments made in pursuance of section eleven or section thirteen.

PART IV.

DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

15. A yearly duty of two pies for every rupee shall be levied upon all interest on securities of the Government of India becoming due on or after the first day of April 1871.

16. Every person empowered to pay such interest shall deduct the duty at the place where the interest is paid,

and shall, as soon as may be after making such deduction, pay the same to the credit of the Government of India, or as such Government from time to time directs:

Provided that no such duty shall be deducted from the interest on any such security where the owner thereof produces a certificate signed by the Collector that his annual income, including such interest, is less than seven hundred and fifty rupees.

PART V.

DUTIES ON ALL OTHER INCOME AND PROFITS.

17. A yearly duty of two pies for every rupee shall be levied upon all income of seven hundred and fifty rupees per annum or upwards not chargeable under Part II, Part III, or Part IV of this Act.

18. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, luna-

tic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic or idiot if he were capable of acting for himself.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income.

19. Every trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

The Collector shall have power to serve a notice upon any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent requiring him to deliver on or before a day to be specified in the notice a statement signed by him of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

20. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income officially in their possession or under their control.

21. When any trustee, guardian, curator or committee, or agent is assessed under this Act in such capacity;

or when any receiver or manager appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

22. Owners of lands or of houses occupying the same shall be chargeable in respect of the annual value thereof at nine-tenths of the full rent at which such lands or houses are worth to be let for the year.

The Local Government may, with the sanction of the Governor General in Council, prescribe, for the whole or any part of the territories subject to such Local Government, special rules for the assessment of incomes derived from land, at an amount bearing a fixed proportion to the revenue assessed thereon.

All such rules shall be published in the local official Gazette and shall thereupon have the force of law.

23. In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion

Notice requiring returns.

on four thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may

cause a notice to be served on him requiring him to fill in a return of his income during one year ending on the day of the year immediately preceding the year of assessment on which his accounts have been usually made up or on the thirty-first day of March 1871, and to state in such return the period during which such income has actually accrued.

Such notice shall be in the form to be prescribed by the Governor General in Council, and shall specify the day by which the return is to be made, and the place of the Collector's office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

24. Every person on whom such notice is served shall send to or deliver at the Collector's office

Return how made.

the return duly filled in and signed by him.

A declaration shall be added by such person at the foot of the return, (a) that the income stated therein is truly estimated on all the sources therein mentioned, (b) that it has actually accrued within the period therein stated, and (c) that he has no other source of income.

25. Every person, when required so to do by a notice in the form to be prescribed by the Governor General in Council

Lists of lodgers and employees.

shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable under this Act to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

26. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount at which every such person shall be assessed,

and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

27. Every such assessment shall be made upon

Assessment to be made on past year's income.

the full amount of such person's income during the year ending on the day of the year next before the year of assessment on which his accounts have been usually made up, or on the thirty-first day of March 1871.

In the case of a person for the first time becoming chargeable under this Part within the year of assessment, or within the year next before such year, the assessment shall be made according to an average of his income for such period as the Collector, under the circumstances, directs.

28. The Collector shall cause a notice to be

Notice to persons chargeable.

served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income of such person, or in respect of which he is chargeable;

(2).—The year or portion of the year for which the duty is to be paid;

(3).—The place or places, district or districts, where such income accrues; and

(4).—The amount to be paid;

and requiring him within fifteen days from the date of the service either to pay such amount or to apply to the Collector to have the assessment reduced or cancelled.

29. Such amount shall be paid to the Collector

Officer to give receipts.

or, who shall give a receipt for such payment to the person making the same:

Provided that, if such income accrues at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

Contents of receipt.

30. Every such receipt shall specify—

(1).—The name and source or sources of the income of the person by or on whose behalf the duty is paid;

(2).—The year or portion of the year for which the duty is paid;

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts, where the income accrues;

and shall be admissible as evidence of all matters contained therein.

PART VI.

PETITIONS AND APPEALS AGAINST ASSESSMENTS.

31. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed under Part V, may apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled:

Such petition shall ordinarily be presented within fifteen days from the date of the service of the notice mentioned in section twenty-eight. But if the Collector is satisfied that the objector has not received such notice, the petition may be presented within fifteen days from the day on which in the Collector's opinion he became aware of the assessment:

Provided that no person served with a notice under section twenty-three shall be entitled to apply by petition under this section unless he has made the return required in such notice on or before the day therein mentioned, or unless he satisfies the Collector that he had a sufficient excuse for not making such return.

The petition shall be in the form contained in the schedule hereto annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of complaints.

32. The Collector shall fix a day and place for the hearing of the petition, and, on the day and at the place so fixed, or on the day and at the place (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within fifteen days from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

33. Any person dissatisfied with any order under section thirteen or section thirty-two may, within fifteen days from the date thereof, on payment of the sum payable under such order, present a petition of appeal to the Commissioner of Revenue of the Division, whose order upon such appeal shall be final.

The time requisite for obtaining a copy of the order shall be excluded in computing the said period of fifteen days.

The order of such Commissioner shall be final. It may be in favour of the petitioner, or it may simply reject the petition, or it may reject the

petition and enhance the assessment to an amount to be specified in the decision.

If the order rejects the petition and enhances the assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the order of enhancement.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of the Collector's order thereon and a list of the documents (if any) on which the appellant relies.

Neither of such copies shall be chargeable under the Court Fees Act.

When the decision on such appeal is in favour of the petitioner, the value of the fee on his petition of appeal, and (where he has presented a petition to the Collector) the fee on such petition, together with the excess paid by him, or (when the decision is that the petitioner, or the Company which he represents, is not chargeable under this Act) the whole sum so paid, shall at once be refunded.

34. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner, or the Company which he represents, should be assessed, and may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the income in question.

35. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt granted to him under section twenty-nine has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person, stating the amount to be paid in respect of such source.

The provisions contained in sections twenty-eight to thirty-four (both inclusive) shall apply to such notice and regulate the procedure thereunder.

PART VII.

PAYMENT AND RECOVERY OF DUTIES.

36. All duties under this Act, except when they are deducted under section eight, section nine, or section sixteen shall be payable on the first day of April 1871:

Provided that the amount so payable may be paid by two equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-eight upon the person paying the same, and the second instalment on the first day of October next.

37. In any case of default under this Act, the Collector may, if a notice has been served on the defaulter requiring him to pay, within fifteen days from the date of the

service, the amount of the duty or instalment due by him under this Act, either recover a sum not exceeding double the amount as if it were an arrear of land-revenue,

or pass an order that a sum not exceeding double the amount of such duty or instalment shall be recovered from such defaulter.

Every such order shall have the force of a decree of a Civil Court in a suit in which the Government is the plaintiff and the defaulter is the defendant; and such order may be enforced in manner provided by the Code of Civil Procedure for the enforcement of decrees for money and the procedure under the said Code in respect of the following matters:—

- (a) sales in execution of decrees:
- (b) arrests in execution of decrees for money:
- (c) execution of decrees by imprisonment:
- (d) claims to attached property; and
- (e) execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued for levying the monies mentioned in such order, save that all the powers and duties conferred and imposed by the said Code upon the Court shall be executed by the Collector by whom such order has been made or to whom a copy thereof has been transmitted for execution according to the provisions of the said Code, section two hundred and eighty-six:

Provided that, where any person has presented a petition under section thirty-one, such sum shall not be recoverable from him unless, within fifteen days from the passing of the order thereon, he fails to pay the amount (if any) required by such order.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

38. If during or within two months from the end of the year for which any assessment under Part V has been made, the Company or

person assessed proves to the satisfaction of the Collector, that the nett profits or income of such Company or person during such year fell short of the sum so assessed, the Collector may cause the assessment made for such year to be amended as the case requires, and if the sum assessed has been paid, may refund the sum overpaid.

In case any Company or person assessed under Part III or Part V ceases to carry on the trade or business in respect whereof such assessment was made, or if any such person dies or becomes insolvent before the end of the year for which the assessment was made, or if any such Company or person is, from any other specific cause, deprived of or loses the income on which the assessment was made,

such Company or person or its or his representative in interest may apply to the Collector within three months after the end of such year, and on proof thereof to his satisfaction, the Collector shall amend the assessment as the case may require, and give such relief to the Company or

person charged as is just, and in cases requiring it, the Collector shall refund such sum as has been overpaid on the assessment amended or vacated.

PART VIII.

PENALTIES.

39. Every Treasurer, Secretary, Agent, Manager, or other person failing to make any payment or deduction, or to prepare and deliver in due time any statement or return, or to produce any accounts, required by section nine, ten, eleven, twelve or thirteen,

and every trustee, guardian curator, committee or agent failing to deliver any statement or declaration required by section nineteen,

shall, for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

40. Whoever makes a statement in any declaration or list made or delivered under section twenty-four or twenty-five, which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section thirty-one which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

41. No person shall be proceeded against for any offence under section thirty-nine or section forty except at the instance of the Collector.

42. In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

PART IX.

MISCELLANEOUS.

43. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Act.

44. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

45. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm or a Hindú undivided family, on some member thereof.

When such person or member cannot be found, the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

46. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General in Council shall have power

to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

47. The Governor General in Council may from time to time

(a) prescribe forms for the returns, notices and lists hereinbefore mentioned,

(b) make rules consistent with this Act for the Governor General in Council empowered to guidance of officers in matters connected with its enforcement, and

(c) delegate to any Local Government the powers given by this section, clause (b), so far as regards the territories subject to such Government.

SCHEDULE

Form of Petition under Section 31.

Stamp
eight annas.

TO THE COLLECTOR OF

The day of 187 .
The petition of A. B. of

SHEWETH—

1.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of *twenty-seven* rupees for the year commencing the first day of April 187 .

2.—That your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise*] for the year ending the thirty-first day of March last were rupees , as will appear from the documents of which a list is presented herewith.

3.—That such income and profits actually accrued and arose during a period of months and days. [*Here state the exact number of months and days in which the income and profits accrued and arose.*]

4.—That during the said year your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [*or that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded*].

(Signed) A B

Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) A B

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

ACT No. XIII OF 1871.

An Act to consolidate and amend the law relating to Customs Duties.

WHEREAS it is expedient to consolidate and amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows :—

- Short title.** 1. This Act may be called "The Indian Tariff Act, 1871."
- Local extent.** It extends to the whole of British India except Aden;
- Commencement.** And it shall come into force on the passing thereof.
2. There shall be levied and collected, in every port to which this Act applies, the duties specified in schedules A and B hereto annexed.
- Duties specified in schedules A and B to be levied.**
3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.
- Goods partially composed of dutiable articles.**
4. Nothing herein contained affects Act No. XX of 1867, or authorizes—
- Saving clause.**
- (1) the levy of import duties on articles (other than salt, opium, and spirits) imported into one port in British India from another;
 - (2) the levy of export duties on articles exported from one port in British India to another;
 - (3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India.

And, notwithstanding anything herein contained, no opium shall be exported from British India, unless it be covered by a pass granted by an officer appointed in this behalf by the Local Government.

5. Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Tariff Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

Construction of section 27 of Act VI of 1863.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

Power to fix value of dutiable goods.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandi, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

Pepper exported by sea from Cochin.

8. Duties of customs shall be levied on goods passing by land into or out of Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort Saint George or the Presidency of Bombay at the rates prescribed in the schedules A and B hereto annexed.

Duties on goods crossing frontiers of foreign European States in Presidencies of Madras and Bombay.

9. The enactments mentioned in schedule C hereto annexed are repealed to the extent specified in the third column of the same schedule.

Repeal of enactments.

SCHEDULE A.

IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. ...	<i>Ad valorem.</i>	} Seven and a half per cent.
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb.	
	„ sporting ...	1 0 „	
	Fire-arms and parts thereof ...	<i>Ad valorem.</i>	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Re- gulation Accoutrements and Uni- forms imported for private use by persons in the public service ...	<i>Ad valorem.</i>	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China ...	30 0 per cwt.	
	„ Common ...	28 0 „	
	„ Ruby, of all sizes ...	0 12 per lb.	
	„ Seed ...	0 10 „	
	„ Small, Scarlet, and Red ...	0 10 „	
	„ Coral (false) Moorzun ...	0 8 per corg of 2,000 beads.	
	All other sorts of false Corals and Beads ...	<i>Ad valorem.</i>	
	Pearls, false, Bajeria ...	5 0 per lakh.	
	„ Boria ...	1 0 per thousand.	
	„ Jouria ...	8 0 per lakh.	
	„ Nathia ...	0 6 per thousand.	
	„ Tachea ...	0 12 „ „	
	„ Wattanah ...	10 0 per lakh.	
	All other sorts ...	<i>Ad valorem.</i>	
5	CABINET-WARE ...	<i>Ad valorem.</i>	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb.	
	„ Paraffine ...	0 8 „	
	„ Spermaceti ...	0 8 „	
	„ Composition and other sorts ...	0 5 „	
7	CARRIAGES ...	<i>Ad valorem.</i>	
8	CLOCKS, WATCHES, AND OTHER TIME- KEEPERS ...	<i>Ad valorem.</i>	
9	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 „	
10	CORALS, REAL ...	<i>Ad valorem.</i>	
11	CORKS ...	1 8 per gross.	
12	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured ...	0 11 per lb.	
	„ In reels, or on cards of one hundred yards (and <i>pro rata</i> above and below)* ...	2 4 per gross reel.	
	„ Goa and Country ...	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—continued.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON—continued.	Rs. A.	
	Twist—		
	Mule, under No. 15 ...	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24 ...	0 9 "	
	25 to 32 ...	0 10 "	
	33 to 42 ...	0 11 "	
	43 to 52 ...	0 12 "	
	53 to 60 ...	0 14 "	
	No. 70 ...	0 15 "	
	80 ...	1 0 "	
	90 ...	1 1 "	
	100 ...	1 2 "	
	110 ...	1 3 "	
	120 ...	1 4 "	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20 ...	0 10 "	Three and a half per cent.
	30 ...	0 11 "	
	40 ...	0 13 "	
	50 ...	0 15 "	
	Above 50 ...	1 2 "	
	Turkey Red Twist, all kinds* ...	1 6 per lb.	
	Twist, Orange, Red and other Colours* ...	0 15 "	
	Piece Goods—		
	Grey—		
	Mulls ...	1 1 per lb.	
	Jaconets exceeding 10 × 10 to the quarter inch ...	0 13 "	
	Other Jaconets ...	0 11 "	
	Shirtings, Madapollams and Prints ...	0 11 "	
	Long Cloths, Jeans, Domestic, Sheetings, Drills and T. Cloth ...	0 9 "	
	Other sorts ...	Ad valorem.	
	Cotton Rope ...	25 0 per cwt.	Five per cent.
	Cotton Goods, other kinds ...	Ad valorem.	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric ...	0 3 per lb.	
	Alkali, Country (Sajec Khar) ...	2 0 per cwt.	
	Aloes, black ...	10 0 "	
	" Socotra ...	25 0 "	
	Alum ...	3 8 "	
	Arsenic ...	25 0 "	
	" China, Munseel ...	8 0 "	
	Assafetida (Hing) ...	55 0 "	
	" Coarse (Hingra) ...	10 0 "	
	Brimstone, Flour ...	7 0 "	
	" Roll ...	6 0 "	
	" Rough ...	4 8 "	
	Camphor, Bhimsing (Barras) ...	50 0 per lb.	Seven and a half per cent.
	" Refined cake ...	65 0 per cwt.	
	" Crude in powder ...	50 0 "	
	Cassia Lignea ...	38 0 "	

Three and a half per cent.

Three and a half per cent.

* Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.

Five per cent.

Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES—<i>continued.</i>	Rs. A.	
	Coova, red ...	<i>Ad valorem.</i>	
	Copperas, green ...	2 8 per cwt.	
	Quinine ...	<i>Ad valorem.</i>	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep ...	60 0 "	
	Senna Leaves ...	6 0 "	
	All other sorts ...	<i>Ad valorem.</i>	
14	DYEING AND COLOURING MATERIALS—		
	Cochinical ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	" Persian ...	35 0 "	
	Gamboge Wood ...	20 0 "	
	Madder or Munjeet ...	10 0 "	
	Orchilla Weed ...	8 0 "	
	Saffron, Europe ...	16 0 per lb.	
	" Meadow, Soorunjun ...	10 0 per cwt.	
	" Persian ...	12 0 per lb.	
	" In cakes or lumps ...	5 0 "	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	<i>Ad valorem.</i>	
15	FIREWORKS—		
	China ...	30 0 per box of 133½ lbs.	
	Other sorts ...	<i>Ad valorem.</i>	
16	FLAX, MANUFACTURES OF—		
	Piece Goods ...	<i>Ad valorem.</i>	Five per cent.
	Other sorts, including linen thread	<i>Ad valorem.</i>	
17	FRUITS AND VEGETABLES—		
	Almonds, without shell ...	25 0 per cwt.	
	" with shell ...	10 0 "	
	Cajoo kernels ...	10 0 "	
	Cocoanuts ...	30 0 per thousand.	
	" kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 "	
	" Persian ...	12 0 "	
	Dates, dry, in bags ...	4 0 "	
	" wet, " ...	3 0 "	
	" " in pots ...	6 0 "	
	Figs, Europe ...	42 0 "	
	" Persian, dried ...	6 0 "	
	Garlic ...	4 0 "	
	Pistachio Nuts ...	14 0 "	
	Prunes, Bussorah ...	12 0 "	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis ...	12 0 "	
	" Monoeka, Persian Gulf and Red Sea ...	7 0 "	
	" Malaga and Bloom ...	0 10 per lb.	
	" Other sorts ...	<i>Ad valorem.</i>	
	Walnuts, Akroot ...	5 0 per cwt.	
	Mangoes, dried ...	<i>Ad valorem.</i>	
	Prunes, Europe ...	<i>Ad valorem.</i>	
	Other nuts, except Bidmiskh and Buzarbuttoo Nuts which are free	<i>Ad valorem.</i>	

Seven and a half per cent.

Five per cent.

Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR— Ale, Beer and Porter Cider and other fermented Liquors Spirits Wines— Champagnes, Sparkling Wines and Liqueurs All other sorts	Rs. A. 	{ One anna per Imperial Gallon. Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. <i>ad valorem</i> shall be charged on all spirits used exclusive- ly in Arts and Manufac- tures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being con- verted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law. Rs. A. 1 8 per Imperial Gallon or six Quart Bottles. 1 0 per ditto.
27	MATCHES— Lucifer and all other sorts	..... <i>Ad valorem.</i>	
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF— Brass Beads, Googree, China " Old " Sheets, rolls very thin " Copper, Australian Cake " Bolt " Brazier's " China Cash " Japan " Nails and Composition " Nails " Old " Pigs and Slabs, Foreign " Sheet, Sheathing and Plate " Tiles, Ingots, Cakes and " Bricks " China, White Copper-ware " Foil Dauk-pana, China " " " Europe All other kinds	0 12 per thousand. 35 0 per cwt. 80 0 " 41 0 " 43 0 " 43 0 " 28 0 " 41 0 " 43 0 " 40 0 " 38 0 " 43 0 " 40 0 " 1 4 per lb. 3 0 per book of 100 leaves. 4 0 " <i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
METALS, &c.—<i>continued.</i>		Rs. A.	
	Iron, Angle and T Iron ...	<i>Ad valorem.</i>	One per cent.
	„ Beams, Pillars, Girders and Bridge-work ...	<i>Ad valorem.</i>	
	„ Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	„ Hoop, Plate and Sheet ...	100 0 „	
	„ Nails, Rivets and Washers ...	10 0 per cwt.	
	„ Nail Rod ...	90 0 per ton.	
	„ Old ...	2 8 per cwt.	
	„ Pig ...	40 0 per ton.	
	„ Rod, Round, British, under half inch diameter ...	105 0 „	
	„ Rod, Round, British, exceeding half inch diameter ...	80 0 „	
	„ Swedish, Flat and Square ...	120 0 „	
	„ Rice Bowls ...	3 0 per set of ten.	
	„ „ „ ...	1 8 per set of six.	
	„ Galvanised ...	<i>Ad valorem.</i>	
	„ Other sorts, except Anchors, Cables and Kentledge, which are free ...	<i>Ad valorem.</i>	
	Lametta, Double reels ...	4 8 per score.	
	„ Single „ ...	2 4 „	
	Lead, Pig ...	10 0 per cwt.	Seven and a half per cent.
	„ Pipes ...	13 8 „	
	„ „ tinned ...	16 0 „	
	„ Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 „	
	Ore Galena ...	13 0 „	
	Gold leaf, Europe ...	4 0 per 100 leaves.	
	Mock Gold leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	„ „ China ...	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts ...	35 0 per cwt.	
	„ ditto old ...	30 0 „	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 „	
	„ Plate and other shapes ...	11 0 „	
	„ Sheet or Zinc Sheathing ...	15 0 „	
	Steel, Blistered ...	9 0 „	
	„ British ...	9 0 „	
	„ Cast ...	25 0 „	
	„ Spring ...	10 0 „	
	„ Swedish ...	10 0 „	
	Tin, Block ...	45 0 „	
	„ Plates ...	12 8 „	
	Wire, Brass ...	0 8 per lb.	
	„ Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	
	„ Copper ...	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	<i>Ad valorem.</i>	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred ...	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 "	} Five per cent.
	" Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldive and Laccadive ...	10 0 per cwt.	}
	" Yarn of all kinds ...	9 0 "	
	Cordage, Hemp, Europe ...	18 0 "	
	" Manilla ...	20 0 "	
	Dammer " ...	5 0 "	
	Pitch, American and Europe ...	13 0 { per barrel not exceed- ing three cwt.	}
	" Coal ...	4 8 { and <i>pro rata</i> above and below.	
	Tar, American ...	13 0 {	} Ditto ditto.
	" Coal ...	6 8 {	
	" Swedish and Archangel ...	14 0 {	
	Twine, Europe, Sail ...	0 8 per lb.	
	All other sorts, except Oakum, which is free ...	<i>Ad valorem.</i>	
31	OILS—		
	Cardamom ...	10 0 per lb.	} Seven and a half per cent.
	Cassia ...	4 0 "	
	Cinnamon, Ceylon ...	10 0 "	
	Cocoa nut ...	20 0 per cwt.	
	Earth ...	10 0 "	
	Grass ...	2 0 per lb.	
	Jingelce or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 12 per Impl. gal.	
	Linseed, Country ...	18 0 per cwt.	
	" Europe ...	2 4 per Impl. gal.	
	Naphtha ...	30 0 per cwt.	
	Otto, of sorts ...	20 0 per ounce.	
	Sandalwood ...	8 0 per lb.	
	Sorrel ...	20 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Whale and Fish ...	15 0 per cwt.	
	Wood ...	15 0 "	
	All other sorts, except Cocum and Slush Fat, which are free ...	<i>Ad valorem.</i>	
32	OIL AND FLOOR CLOTH ...	<i>Ad valorem.</i>	Five per cent.
33	OPIUM	{ Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		
	Ochre, all colours ...	3 0 per cwt.	} Seven and a half per cent.
	Paints of sorts ...	12 0 "	
	Composition Paint and Patent Driers ...	30 0 "	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS— <i>continued.</i>	Rs. A.	
	Prussian Blue, China ...	0 8 per lb.	Seven and a half per cent.
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 } per box of	
	" Macao ...	30 0 } 90 bundles.	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	<i>Ad valorem.</i>	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	Seven and a half per cent.
	Rose Flowers, Dried ...	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	<i>Ad valorem.</i>	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS	<i>Ad valorem.</i>	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	<i>Ad valorem.</i>	Five per cent.
38	PORCELAIN AND EARTHEN-WARE	<i>Ad valorem.</i>	
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ..	0 9 per lb.	Seven and a half per cent.
	Beef ...	{ 60 0 per tierce of three cwt.	
		{ 40 0 per barrel of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	{ 50 0 per tierce of three cwt., and	
		{ 34 0 per barrel of two cwt.	
	Shark Fins ...	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" " Persian ...	0 12 "	
	" " Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free	<i>Ad valorem.</i>	
40	RAILWAY MATERIALS—		
	Of Iron ...	<i>Ad valorem.</i>	One per cent.
	Steel Rails and other articles intended for the permanent way of railways ...	<i>Ad valorem.</i>	
	Other sorts ...	<i>Ad valorem.</i>	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATANS AND CANES— Canes, Malacca ... Ratans ... All other sorts ...	Rs. A. 1 0 per dozen. 7 0 per cwt. <i>Ad valorem.</i>	} Seven and a half per cent.
42	SALT— imported from any place whether within or without British India, (a) into British Burma ... (b) into the territories under the government of the Lieutenant Governor of Bengal ... (c) into any other part of British India ...	..... ..... .....
			Rs. A. 0 8 per maund.
			3 4 1 13
43	SEEDS— Anchuchuck ... Anise, Europe ... Assulia ... Cajoo ... Castor ... Cummin ... " Black ... Esubgool ... Linseed ... Mothee ... Mustard ... Quince Seed or Badana ... Rape or Sursee ... Sawjeerah ... Tookmeria ... All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	10 0 per cwt. 28 0 " 7 0 " 3 0 " 4 8 " 12 0 " 5 0 " 5 0 " 5 0 " 5 0 " 4 8 " 50 0 " 4 8 " 25 0 " 7 0 " <i>Ad valorem.</i>	} Seven and a half per cent.
44	SHELLS— Chanks, "large shells," for Cameos " White, Live ... " " Dead ... Cowdas, Mozambique and Zanzibar " from other places ... Cowries— Bazar, Common ... Maldiva ... Sunkley ... Yellow, Superior Quality ... Mother o' Pearl ... Tortoise Shell ... " Nuck ... Nuckla and other sorts ...	10 0 per hundred. 6 0 " 3 0 " 3 0 " 0 8 " 4 0 per cwt. 16 0 " 40 0 " 8 0 " 8 0 " 6 0 per lb. 1 0 " <i>Ad valorem.</i>	
45	SILK— Floss ... Raw, Charon and Cochin-China ... " Mathow ... " Other kinds of China ... " Persian ... " Punjuna and Cutchra ... " Siam ...	8 0 per lb. 4 0 " 1 12 " 7 0 " 5 0 " 1 12 " 4 0 "	

SCHEDULE A.

IMPORT TARIFF—concluded.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.	
	SILK—continued.	Rs. A.		
	Sewing Thread, China ...	8 0 per lb.	} Seven and a half per cent.	
	Other sorts ...	<i>Ad valorem.</i>		
	Silk Piece Goods of sorts ...	<i>Ad valorem.</i>	Five per cent.	
46	SOAP ...	<i>Ad valorem.</i>	} Seven and a half per cent.	
47	SPICES—			
	Aloe Wood ...	3 0 per lb.		
	Aniseed Star ...	40 0 per cwt.		
	Betelnut, White, Sheverdhum ...	18 0 "		
	" all other kinds ...	4 0 "		
	" in husk ...	2 0 per thousand.		
	Cassia Buds, Nagkessur, China ...	0 8 per lb.		
	Chillies, Dried ...	8 0 per cwt.		
	Cloves ...	12 0 "		
	" in Seeds, Nurlavung ...	8 0 "		
	Mace ...	0 9 per lb.		
	" false ...	10 0 per cwt.		
	Nutmegs ...	0 10 per lb.		
	" in Shell ...	0 6 "		
	" Wild ...	12 0 per cwt.		
	Pepper, Black and Long ...	14 0 "		
	" White ...	25 0 "		
	All other kinds ...	<i>Ad valorem.</i>		
48	STATIONERY OTHER THAN PAPER ...	<i>Ad valorem.</i>	} Ten per cent.	
49	SUGAR AND SUGAR-CANDY—			
	Sugar-Candy, China ...	20 0 per cwt.		
	" Loaf ...	23 0 "		
	" Soft ...	12 0 "		
	All other sorts of Saccharine Produce ...	<i>Ad valorem.</i>	} Seven and a half per cent.	
50	TEA ...	1 0 per lb.		
51	TOBACCO—			
	Manufactured ...	<i>Ad valorem.</i>	} Ten per cent.	
	Unmanufactured ...	<i>Ad valorem.</i>		
	Articles, such as Pipes, &c., used in consumption of ...	<i>Ad valorem.</i>		
52	TOYS AND REQUISITES FOR ALL GAMES...	<i>Ad valorem.</i>	} Seven and a half per cent.	
53	UMBRELLAS—			
	Cotton, Steel Ribs ...	0 13 each.		
	" Cane Ribs ...	0 11 "		
	" China Paper Kett als ...	45 0 per box of 110		
	All other sorts ...	<i>Ad valorem.</i>		
54	WOOLLEN GOODS—		} Seven and a half per cent.	
	Piece Goods ...	<i>Ad valorem.</i>		Five per cent.
	Braid ...	} <i>Ad valorem.</i>		
	Other sorts ...			

SCHEDULE B.

EXPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	COTTON GOODS—		
	Piece Goods—		
	Buftahs ...	30 0 per score.	} Three per cent.
	Gurrah ...	20 0 "	
	Khurwah ...	25 0 "	
	Mamoodie ...	32 0 "	
	Mirzapore Chintz ...	15 0 "	
	Patna ...	30 0 "	
	Shans ...	40 0 "	
	Tunjeeb, Oudh ...	26 0 "	
	Other sorts ...	<i>Ad valorem.</i>	
	Twist, Country, No. 10 ...	0 7 per lb.	
	" " " 20 ...	0 9 "	
	" " " 30 ...	0 10 "	
	" Hand Spun ...	0 5 "	
	All other kinds of Cotton Goods ...	<i>Ad valorem.</i>	
2	GRAIN OF ALL SORTS	Three annas per maund.
3	HIDES AND SKINS, TANNED—		
	Hides—		
	Buffaloe, Country, Tanned ...	70 0 per score.	} Three per cent.
	Cow " ...	50 0 "	
	Skins—		
	Goat and Sheep ...	10 0 "	
	Lamb ...	5 0 "	
	Any other sorts of Hides and Skins ...	<i>Ad valorem.</i>	
4	INDIGO	Threerupces per maund.
5	LAC—		
	Button ...	28 0 per cwt.	} Four per cent.
	Dye ...	45 0 "	
	Seed ...	20 0 "	
	Shell ...	28 0 "	
	Stick ...	16 0 "	
	Other sorts ...	<i>Ad valorem.</i>	
6	OILS—		
	Castor ...	16 0 per cwt.	} Three per cent.
	Cocoanut ...	20 0 "	
	Fish ...	15 0 "	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ...	20 0 per cwt.	
	Linseed ...	18 0 "	
	Mhowa ...	12 0 "	
	Mustard ...	16 0 "	
	Poppy ...	20 0 "	
	Rape or Sursee ...	16 0 "	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	<i>Ad valorem.</i>	

SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
7	SEEDS—	Rs. A.	
	Castor Seed (Brundee) ...	4 8 per cwt.	} Three per cent.
	Coriander Seed ...	4 0 "	
	Cummin Seed ...	12 0 "	
	" Black (Caleejcera) ...	5 0 "	
	Ground Nuts, with shell ...	5 0 "	
	" without shell ...	6 0 "	
	Jingely or Teel Seed ...	6 0 "	
	Linseed ...	5 0 "	
	Methee Seed ...	5 0 "	
	Mustard Seed ...	4 8 "	
	Poppy Seed ...	5 8 "	
	Rape or Sursee Seed ...	4 8 "	
	Other sorts ...	<i>Ad valorem.</i>	
8	SPICES—		
	Aloe Wood ...	3 0 per lb.	
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" Large, Bastard ...	40 0 "	
	Chillies, Dried ...	8 0 "	
	Ginger, Dry (Rough), Malabar ...	10 0 "	
	" " Bengal ...	7 0 "	
	" (Scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	<i>Ad valorem.</i>	

SCHEDULE C.

(See section 9.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs ...	So much as has not been repealed.
„ VI of 1844 ...	Madras Customs ...	So much of schedules A and B as has not been repealed.
„ I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
„ XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
„ XXIX of 1857 ...	Bombay Land Customs ...	So much of section two as has not been repealed.
„ XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—continued.

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1865 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words “either by sea or”
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 31st March 1871, and is hereby promulgated for general information :—

Act No. XIV of 1871.

An Act for the further amendment of the Consolidated Customs Act.

For the further amendment of the Consolidated Customs Act (No. VI of 1863); It is hereby enacted as follows :—

1. Section twenty-three of the said Act shall be deemed to authorize and to have always authorized the Governor General in Council to prohibit or restrict the importation or exportation, by sea or by land, or both by sea and by land, of any particular class of goods.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the form in the schedule to this Act annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. All goods found on board any boat in excess of the boat-note or Custom-house pass, whether such goods are intended to be landed or to be shipped on board any vessel, shall be liable to confiscation.

4. This Act shall be read with and taken as part of the Consolidated Customs Act.

SCHEDULE.

FORM OF BONDED WAREHOUSE WARRANT.
(See section 2.)

I do hereby certify that _____ have deposited in the Warehouse of _____ the undermentioned goods _____ which goods, the _____ engage on demand, after payment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said _____ or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 31st March 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

No. 14 of 1871.

A Bill to amend the Railway Act.

WHEREAS it is expedient further to amend Act No. XVIII of 1854 (*relating to Railways in India*);

It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Railway Act Amendment Act, 1871";

Local extent.

It extends to the whole of British India:

This section and sections two, four, eight and nine

Commencement.

shall come into force on the passing hereof and the rest of this Act shall come into force in respect of any Railway or part of a Railway when rules have been made under section four for such Railway or part thereof;

And this Act shall be read with, and taken as part

This Act to be read with other Acts.

of the said Act No. XVIII of 1854 (*relating to Railways in India*) and Act No. XIII of 1870 (*to apply the provisions of Act No. XLIII of 1854 to Railways belonging to, or worked by, Government*).

Interpretation-clause.

2. In this Act—

'Railway' includes all lines of rail, sidings, or branches, worked over by locomotive engines for the

purposes of, or in connexion with, a Railway, also all stations, offices, ware-houses, fixed machinery and other works constructed, or being constructed for the purposes of, or in connexion with, a Railway:

'Cattle' means also elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules,

asses, pigs, rams, ewes, sheep, lambs, goats and kids.

Act XVIII of 1854, sections 19, 20 and 21 repealed.

3. Sections nineteen, twenty and twenty-one of the said Act No. XVIII of 1854 are hereby repealed.

4. The Governor General in Council, or the

Power to make rules as to fences, gates and bars.

Local Government, with the sanction of the Governor General in Council, shall make rules, and may in like manner from time to time vary the same, for the provision of fences for any Railway or any part thereof and for roads constructed in connexion therewith, and of gates or bars at places where any Railway crosses a road on the level, and for the employment of persons to open and shut such gates or bars.

5. The expression 'public road' in The Cattle

Act I of 1871, sections 11 and 26, to apply to Railways.

Trespass Act, 1871, sections eleven and twenty-six, shall be deemed to include a Railway whether or not it be fenced.

6. The owner or person in charge of any

Penalty for cattle-trespass within fences of a Railway.

cattle trespassing or straying within the fences of any Railway duly provided with fences and gates or bars in accordance with the rules applicable to such Railway, shall, on conviction before a Magistrate, be liable to a fine not exceeding ten rupees for each animal, in addi-

tion to any amount that may be recovered under the Cattle Trespass Act.

7. Whenever cattle are wilfully driven or permitted to go upon or across any Railway duly provided with fences and gates or bars

in accordance with the rules applicable to such Railway, otherwise than for the purpose of crossing the Railway at a gate or bar provided as aforesaid, the person in charge of such cattle, or, if he cannot be identified, then the owner of the said cattle, shall, on conviction before a Magistrate, be liable to a fine not exceeding fifty rupees for each animal, in addition to any amount that may be recovered under the Cattle Trespass Act.

8. The Governor General in Council, or the

Subsidiary rules how made and authorized.

Local Government, with the sanction of the Governor General in Council, may from

time to time authorize subsidiary rules to be made—in the case of a Railway worked by a Company or person,—by such Company or person,

and in the case of a Railway worked by Government,—by the Local Government, or an officer specially appointed in this behalf by the Local Government.

Every subsidiary rule so made shall, if consistent with the regulations made and allowed under section twenty-nine of the said Act No. XVIII of 1854, have the same force as such regulations.

9. The Governor General in Council may from

Power to declare authority by which powers of Local Government are to be exercised in case of Railways.

time to time, by notification in the *Gazette of India*, empower any authority or concurrent authorities to exercise the powers of the

Local Government under this Act and the Acts mentioned in section one in substitution for, or concurrently with, such Local Government, and may specify the local limits within which such powers may be so exercised.

STATEMENT OF OBJECTS AND REASONS.

The necessity for amending Act No. XVIII of 1854, relating to Railways in India, has long been recognized, and a Bill dealing with the subject in a comprehensive manner has long been before the Council. But objections have been taken to the form of the Bill, which are admitted to have force, and the Government of India considers that the whole question must be reconsidered. Hence a sensible delay must arise before the required amendment of the law is effected.

Certain matters, however, have from time to time come before the Government, which it is not expedient to leave unprovided for till the new law can be passed, and the present Bill is introduced to meet those cases for which immediate legislation seems necessary.

The principal point is the modification of the law as to fencing and cattle trespass; which is in some respects too strict and in others too lax.

It is further necessary to correct defects in the definitions of some of the terms used in the old law.

Also, some extension is needed to the power of making regulations for the guidance of Railway servants.

R. STRACHEY.

The 20th March 1871.

WHITLEY STOKES,

Secretary to the Govt. of India.

The following Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th March 1871:—

We, the undersigned, the Members of the Select Committee of the Council of the Governor General of India for the purpose of making Laws and Regulations to which the Bill to legalize marriages between certain Natives of India not professing the Christian Religion was referred, have the honour to report that we have considered the Bill and the papers noted in the margin.

Memorial from the Theists, known as Bráhmās of Calcutta, dated 11th September 1868.
 From President of Pársi community of Bombay, dated 11th November 1868.
 Memorial from certain members of the Hindú community of Bombay, dated 13th November 1868.
 „ from Adi Bráhma Samájā of Calcutta, dated 26th November 1868.
 Endorsement, Home Department, No. 493, dated 1st December 1868, forwarding memorial from British Indian Association, dated 23rd November 1868.
 „ Home Department, No. 500, dated 1st December 1868, forwarding letter from Government of Bengal, No. 5172, dated 29th October 1868, and enclosures.
 Memorial from the Pársis of Bombay, dated 15th December 1868.
 Endorsement, Home Department, No. 50, dated 21st January 1869, forwarding memorial from the Head of the Pársi community, Surat, dated 4th January 1869.
 „ Home Department, No. 51, dated 21st January 1869, forwarding memorial of certain Pársi inhabitants of Bombay, dated 9th November 1868.
 „ Home Department, No. 52, dated 21st January 1869, forwarding memorial from certain landholders, North-Western Provinces, Allahabad, dated 16th December 1868.
 Memorial from Members of Allahabad Institute, dated 2nd December 1868.
 Endorsement, Home Department, No. 97, dated 8th February 1869, forwarding letter from Secretary, Allahabad Bráhma Samájā, No. 43, dated 25th January 1869, and enclosures.
 „ Home Department, No. 109, dated 10th February 1869, forwarding despatch from Secretary of State for India, No. 41, dated 8th December 1868.
 Minute by Hon'ble H. S. Maine, dated 4th September 1868.
 Memorial from Bombay Association, dated 2nd January 1869.
 From Officiating Under Secretary to Government of Bengal, No. 560, dated 8th February 1869.
 Memorial from Hindús of Bombay, dated 18th February 1869.
 Minute by Hon'ble Sir Dig Bijay Singh, dated 9th March 1869, and enclosures.
 From Chief Commissioner of Coorg, No. 113-2, dated 12th May 1869, and enclosures.
 „ Secretary to Chief Commissioner, British Burma, No. 395, dated 2nd May 1869.
 „ Officiating 1st Assistant Resident, Hyderabad, No. 2021, dated 1st July 1869, and enclosures.
 „ Secretary to Government, North-Western Provinces, No. 1257a, dated 23rd August 1869, and enclosures.
 „ Secretary to Government, North-Western Provinces, No. 1527A, dated 9th September 1869, and enclosures.
 Opinion by Hon'ble J. B. Norton, Advocate General, Madras, dated 11th August 1869.
 From Officiating Secretary to Chief Commissioner, Ondh, No. 4279, dated 25th September 1869.
 From Secretary to Government, Madras, No. 1480, dated 29th October 1869, and enclosures.
 „ „ to Chief Commissioner of Ondh, No. 5237, dated 20th November 1869, and enclosures.
 „ „ to Government, Panjáb, No. 1575, dated 10th November 1869, and enclosures.
 „ „ to Government, North-Western Provinces, No. 355A, dated 18th January 1870, and enclosure.
 Despatch from Secretary of State, No. 20, dated 6th May 1869.
 From Acting Under Secretary to Government of Bombay, No. 2242, dated 25th July 1870, and enclosures.
 Endorsement, Home Department, No. 507, dated 9th December 1870, forwarding letter from Acting Secretary to Government of Bombay, No. 3929, dated 15th October 1870, and enclosures.
 From Bábu Keshab Chandra Sen, dated 19th December 1870, forwarding opinion of the Advocate General, Calcutta.

We have provided that the marriage fee shall be payable immediately after the solemnization, and may, in case of non-payment, be recovered as if it were a fine.

In some cases, it appears that, in marriages heretofore solemnized between Bráhmās, the rule as to the age of the parties has not been strictly observed. In section (9) legalizing prior marriages, we have, accordingly, omitted the reference to clause 3 of section 2.

We have struck out the table of prohibited degrees, which, however well adapted to Bengal, was unsuited for other parts of India.

We recommend that the Bill thus altered be passed.

J. F. STEPHEN.

F. R. COCKERELL.

The 27th March 1871.

AMENDED BILL.

A Bill to legalize Marriages between members of the Bráhma Samája.

WHEREAS it is expedient to legalize marriages between the members of the sect called the Bráhma Samája when solemnized in accordance with the provisions of this Act; It is hereby enacted as follows:—

1. This Act may be cited as "The Bráhma Marriage Act, 1871."

Local extent. It extends to the whole of British India,

Commencement. and it shall come into force on the passing thereof.

Conditions of validity of Bráhma marriages. 2. Every marriage between members of the said sect shall be valid—

(1). If it is solemnized in the presence of the Registrar hereinafter mentioned and of at least three credible witnesses, in whose hearing each of the parties makes the following declarations:—

"I, *A B*, am a member of the Bráhma Samája."

"I, *A B*, declare in the presence of Almighty God that I take thee *C D* to be my lawful wedded wife [*or husband*]," or words to that effect:

(2). If the parties are unmarried:

(3). If the husband has completed his age of eighteen years, and the wife has completed her age of fourteen years:

(4). If the parties are not related to each other in any of the degrees of consanguinity or affinity prohibited by the custom which would have regulated marriages between them if this Act had not been passed; and

(5). If, in case the wife has not completed her age of eighteen years, the consent of her father or guardian has previously been given to the marriage.

Explanation:—A widower and a widow shall be deemed to be 'unmarried' within the meaning of this section.

3. It shall not be necessary for the Registrar to satisfy himself of the truth of the facts referred to in the second and following clauses of section two. But immediately before the solemnization of the marriage, a declaration in the form contained in the first schedule hereto annexed shall be signed by the following persons:—

(1) the parties to the intended marriage, and if the woman has not completed her age of eighteen years, her father or guardian, and

(2) three witnesses,

and shall be countersigned by the Registrar.

4. Every such marriage hereafter solemnized shall, as soon as may be after the solemnization thereof, be certified by such person as the Local Government from time to time appoints

in this behalf for the District in which the marriage is solemnized. He shall be called the Registrar of Bráhma Marriages, and he may be the Registrar appointed under the Indian Registration Act.

Such certificate shall be in the form contained in the second schedule hereto annexed, and shall be signed by the Registrar and three witnesses present at the marriage.

5. The husband shall pay a fee of two rupees to the Registrar, if the marriage is solemnized in his office, and if it is solemnized elsewhere within his District, such fee as the Local Government prescribes.

Every such fee shall be payable immediately after the solemnization of the marriage, and may, in case of non-payment, be recovered as if it were a fine imposed by the Magistrate of the District.

6. On payment or recovery of the fee the Registrar shall enter the declaration and certificate in a register to be kept by him for the purpose.

Such register shall at all reasonable times be open for inspection, and shall be admissible as evidence of the truth of the statements therein contained. Certified extracts therefrom shall on application be given by the Registrar on the payment to him by the applicant of two rupees for each such extract.

7. Every person required to subscribe or attest such declaration or certificate who wilfully neglects or omits so to do, shall, on conviction of such neglect or omission, be punished by a fine not exceeding one hundred rupees.

8. Every person making, signing or attesting any such declaration or certificate containing a statement which is false, and which he either knows or believes to be false, or does not believe to be true, shall be deemed guilty of the offence described in section one hundred and ninety-nine of the Indian Penal Code.

9. Every person married under this Act who, during the life-time of his or her wife or husband, contracts any marriage shall be subject to the penalties provided in sections four hundred and ninety-four and four hundred and ninety-five of the Indian Penal Code for the offence of marrying again during the life-time of a husband or wife.

10. Every member of the said sect who, before the passing of this Act, has gone through any ceremony with the intent of thereby contracting marriage with any other person who, at the time of the said ceremony, was a member of the same sect, shall be deemed to have been

married under this Act, if the marriage was solemnized in the presence of at least three witnesses, and if the conditions specified in section two, clauses two, four and five, were complied with in the case of such marriage.

FIRST SCHEDULE.

(See section 3).

Declaration.

We, *A B* [*the bridegroom*] and *C D* [*the bride*], hereby declare as follows:—

1. We, the said *A B* and *C D*, are members of the Bráhma Samája :

2. Neither of us is married :

3. I, *A B*, have completed my age of eighteen years and I, *C D*, have completed my age of fourteen years :

4. We believe that we are not related to each other in any of the degrees of consanguinity or affinity prohibited by the custom which would have regulated a marriage between us if the Bráhma Marriage Act had not been passed.

[And where the bride has not completed her age of eighteen years:]

5. The consent of *M N* the father [*or guardian*] of me, the said *C D*, has been given to a marriage between me, the said *C D*, and the said *A B*, and such consent has not been revoked.

6. We are aware that, if any statement in this declaration is false, and if the person making such statement either knows or believes it to be false, or does not believe it to be true, he or she is liable to imprisonment and also to fine.

(Signed) *A B* (*the bridegroom*),
C D (*the bride*).

Signed in our presence by the above named *A B* and *C D*:

G H, }
I J, } (*three witnesses*).
K L, }

[And when the bride has not completed her age of eighteen years:]

M N, the father [*or guardian*] of the above-named *C D*.

(Countersigned) *E F*,

Registrar of Bráhma Marriages for the District of

Dated the day of 18 .

SECOND SCHEDULE.

(See section 4).

Registrar's Certificate.

I, *E F*, certify that on the of 18 appeared before me *A B* and *C D*, each of whom in my presence and in the presence of three credible witnesses, whose names are signed

hereunder, made the declarations required by the second section of the Bráhma Marriage Act, 1871, and I further certify that the said *A B* and *C D* are lawfully wedded husband and wife.

(Signed) *E F*,

*Registrar of Bráhma Marriages
for the District of*

G H, }
I J, } (*three witnesses*).
K L, }

Dated the day of 18 .

WHITLEY STOKES,
Secy. to the Govt. of India.

Government of Bengal.

LEGISLATIVE DEPARTMENT.

THE following Act of the Lieutenant-Governor of Bengal in Council received the assent of His Honor on the 13th March 1871, and having been assented to by His Excellency the Governor General on the 18th idem, is hereby promulgated for general information:—

Act No. III of 1871.

An Act to increase the fees for the survey of steam vessels.

WHEREAS the fees now by law chargeable in respect of the grant of surveyors' certificates of the sufficiency of steam boats are insufficient to provide for the remuneration of competent persons where two surveyors are employed in making such survey, and it is generally necessary to employ two surveyors; It is hereby enacted as follows:—

I. Whenever two surveyors shall be employed in making a survey under the provisions of Act V of 1862 or Act I of 1868 passed by the Lieutenant-Governor of Bengal in Council, the owner or master of the steam vessel surveyed shall pay to each of the surveyors making the same a fee calculated on the tonnage of the vessel according to the rates in Schedule B to the said Act V of 1862 annexed, and such further fee as is provided in Section V of Act I of 1868 passed by the Lieutenant-Governor of Bengal in Council.

II. This Act shall be read with and as part of the said Act V of 1862 and Act I of 1868.

J. PITT KENNEDY,
*Asst. Secy. to the Govt. of Bengal,
Legislative Department.*

The following Act of the Lieutenant Governor of Bengal in Council received the assent of His Honor on the 20th March 1871, and having been assented to by His Excellency the Governor General on the 28th idem, is hereby promulgated for general information:—

ACT No. IV of 1871.

An Act for the better sanitation of Pooree and other towns in Orissa, and regulation of Lodging-houses therein.

WHEREAS it is expedient to make provision for the licensing and regulation of pilgrims' lodging-houses at Pooree, and in the main lines of road leading to Pooree, and for the better sanitation of Pooree and other towns in Orissa; It is enacted as follows:—

I. The words and expressions following shall, in this Act, have and bear the meanings and construction hereby assigned to them, unless there be something in the subject or context repugnant to such meaning or construction; that is to say:—

"The word 'Lodger' shall mean an inmate liable to pay hire for accommodation in any house.

"The word 'Owner' shall mean the person entitled to the immediate possession of any house.

"The expression 'Lodging-house' shall mean a house licensed under this Act for the reception of lodgers.

"The expression 'Keeper of a lodging-house' shall mean the person to whom a license for the reception of lodgers in any house under this Act shall be granted.

"The expression 'The Magistrate' shall mean the Magistrate for the district of Pooree, or of any other district or part of a district to which this Act may be extended, or other officer in charge of the office of such Magistrate, or specially invested with power under this Act.

"The expression 'The Health Officer' shall mean the person whom the Lieutenant-Governor of Bengal shall appoint under this Act.

II. The Lieutenant-Governor of Bengal is hereby empowered to appoint a Health Officer to control and direct the sanitation and conservancy of the town of Pooree, and of the main lines of road leading thereto.

III. From and after the passing of this Act, it shall be lawful for the Magistrate, upon the application of the owner of any house in the town of Pooree, to grant to such applicant a license for the reception of lodgers in his said house, if the Magistrate be satisfied that such house is fit to be used as a lodging-house.

IV. The application for such license as in the preceding section is mentioned, shall be in writing, and shall be in the form set forth in schedule (A) of this Act, and shall be subscribed and verified by the applicant at the foot or end

thereof in the manner provided by law for the verification of plaints. The license for the reception of lodgers to be granted by the Magistrate under this Act shall be in the form set forth in schedule (B) of this Act.

V. The Health Officer shall, when required by the Magistrate or the owner of any house, certify to the Magistrate the sanitary state and condition of such house, and the nature and extent of the accommodation which such house is capable of affording to lodgers.

VI. No license for the reception of lodgers shall be granted under this Act by the Magistrate, unless the Health Officer shall certify in writing under his hand to the Magistrate that in his judgment the house, for the licensing of which for the reception of lodgers application shall have been made as aforesaid, is sufficiently ventilated, and has, within a reasonable distance from such house, a sufficient supply of water fit for human consumption, and also sufficient privy accommodation, and is otherwise fit for the reception of lodgers. The said Health Officer shall also certify to the Magistrate the largest number of lodgers which such house can, having regard to the number of persons permanently residing therein, accommodate with safety to the health of such lodgers, and no license under this Act shall be granted by the Magistrate for the reception in any house of any number of lodgers in excess of the number of lodgers which the Health Officer shall have so certified as aforesaid to be the largest number which such house could accommodate with safety to the health of such lodgers.

VII. After the passing of this Act, every owner of any house in the town of Pooree not licensed as a lodging-house under this Act, who shall suffer or permit any lodger to be an inmate of such house, shall be punished by a fine not exceeding two Rupees for every lodger for each night during any part of which such lodger shall be an inmate of such house.

VIII. There shall be charged upon every certificate of the Health Officer, issued upon an application therefor by the owner of any house, a fee of one rupee; and upon every license, a fee, calculated at the rate of eight annas for each person, upon the entire number of lodgers, mentioned in such license shall be payable.

IX. Every license under this Act shall, unless revoked or suspended, continue and be in force for twelve calendar months from the day of its date.

X. It shall be lawful for the Magistrate or the Health Officer, or for any other person whom the Magistrate shall by any writing thereunto authorize, at any reasonable time to enter into any lodging-house, and to inspect and examine the same and every part thereof, not being in the exclusive use and occupation of women, who, according to the custom and manners of the country, ought not to be compelled to appear in public: provided always that if, in the judgment of the Magistrate, such reason shall exist as to necessitate an entry

into and inspection and examination of such apartments so exclusively used and occupied by such women as aforesaid, it shall be lawful for the Magistrate, upon reasonable notice of such his intention being affixed to the house in which such women are residing, to enter into and inspect and examine, or to authorize under his hand any other person to enter into and inspect and examine, such apartments of such women as aforesaid.

XI. It shall be lawful for the Magistrate to Power to exempt lodging-house from inspection. exempt from inspection the house or portion of a house occupied by any lodger, so long as they shall be occupied by such lodger, or until further order by the Magistrate.

XII. Every keeper of a lodging-house shall Keeper of lodging-house to produce his license. produce to the Magistrate, or any officer by the Magistrate authorised to demand the same, the license of such house, whenever he shall be thereunto required by the Magistrate or such officer.

XIII. Every keeper of a lodging-house shall Keeper of lodging-houses to report accidents, deaths, and sickness, and the names of persons in their lodging-houses. make a report to the person in charge of the nearest police station, of each birth, death, or grave accident, or serious sickness which may occur in the lodging-house of which he is keeper, forthwith after such birth, death, or accident or sickness shall have occurred; and shall also, every day during such periods of the year as the Magistrate shall from time to time appoint, before noon, make a report in writing to the person in charge of such station, stating the number of persons who shall have been inmates of such lodging-house during the preceding night, and distinguishing in such list males from females and adults from children.

XIV. Every keeper of a lodging-house shall Lodging-house keepers to exhibit number of house. exhibit, and keep exhibited on a conspicuous portion of the front of such house, the number of the license of such house, and the number of lodgers which such person is licensed to accommodate, plainly and legibly set forth in Bengalee and Ooriah characters.

XV. Upon the inspection and examination of any lodging-house, the Magistrate or Health Officer, or other person authorized as aforesaid to make such inspection and examination, shall record in a Register Book to be kept for that purpose, a succinct report of the result of such inspection and examination.

XVI. Every person who shall make any application, statement, or report, in pursuance of the provisions of this Act, shall be deemed to have been bound by express provision of law to state the truth therein.

XVII. Every keeper of a lodging-house in which there shall be, at any time, a number of inmates in excess of the aggregate number of inmates resident in such house at the date of the application for the license thereof and of the number of lodgers mentioned in such license, or a number of lodgers in excess of the number of lodgers mentioned in such license, or who shall suffer or permit any person, other than a member of his family or a servant in his actual employ, to be

an inmate of his house after the revocation or during the suspension of his license, or who shall refuse or neglect without reasonable cause, within one hour after demand, to produce to the Magistrate or other officer as aforesaid the license for his said lodging-house when he shall be thereunto required, or who shall omit, without like reasonable cause, to make such report as by section XIII of this Act he is required to make, or to expose or keep exposed the number of his license, and of the number of lodgers he is licensed to accommodate as hereinbefore is required, shall be liable to be punished by a fine not exceeding fifty rupees for every such offence.

XVIII. Whenever the keeper of any lodging-house shall not be actually Persons in charge of lodging-houses to be responsible. in charge thereof, then the person who shall be actually in charge thereof shall, as well as the keeper thereof, be liable to the penalties hereby provided for any infraction of the provisions of this Act.

XIX. All offences against this Act shall be Offences to be determined according to Code of Criminal Procedure. heard and determined according to the provisions of Chapter fifteen of the Code of Criminal Procedure.

XX. It shall be lawful for the Magistrate to Power to revoke or suspend licenses on proof of conviction. revoke or suspend any license granted under this Act to the keeper of any lodging-house who, after the grant of such license, shall have been convicted of any offence against the provisions of this Act, or whose house shall have been certified by the Health Officer to have become unfit or unsafe for occupation as a lodging-house.

XXI. It shall be lawful for the Magistrate, Power to reduce number of lodgers for which license is granted. when it shall be proved to him that any licensed lodging-house is unfit for the accommodation of the number of lodgers mentioned in the license, to reduce the number of lodgers mentioned in the license thereof to such number as may be able to obtain suitable accommodation in such house, and to enter in the license of such house such diminished number.

XXII. All fines and fees, paid or levied All fees, fines, and stamp duties recoverable under this Act to go towards the sanitary improvement of Pooree. under this Act, shall be applied for and towards the sanitary improvement of the town wherein may be situate the house in respect of which such fees may have been paid, or wherein may have been committed the offence in respect of which such fines may have been levied or paid, or for or towards the sanitary improvement of the pilgrim halting places on the main roads to Pooree, in such manner as the Lieutenant-Governor of Bengal may from time to time, by notification in the *Calcutta Gazette*, direct.

XXIII. All applications to the Magistrate or Applications to be in writing. Health Officer under this Act shall be made in writing.

XXIV. Whoever deposits, or permits his Depositing dirt, &c., in highways and sewers. servants to deposit, any dust, dirt, dung, ashes, or refuse, or filth of any kind, or any animal matter, or any broken glass or earthen-ware, or other rubbish, in any public highway, except in such convenient spots, and in such manner, and at such hours, as shall be fixed by the Magistrate with the assents of the Health Officer, or throws or puts, or permits

his servants to throw or put any such substance into any public sewer, or drain, or into any drain communicating therewith, shall be liable to a fine not exceeding ten rupees.

XXV. Whoever causes or allows the water of any sink or sewer, or any other offensive liquid matter belonging to him or being on his land, to run, drain, or be thrown or put upon any public highway, or causes or allows any offensive matter from any sewer or privy to run, drain, or be thrown into a surface drain in any such highway, shall be liable to a fine not exceeding ten rupees.

XXVI. The Magistrate may give notice to the owner or to the occupier of any land to cut and trim any hedges or trees which overhang any public highway so as to obstruct the passage, or to interfere with the free circulation of air.

XXVII. Whoever being the occupier of a house in or near any public highway, keeps or allows to be kept for more than twenty-four hours, otherwise than in some proper receptacle, any dirt, dung, bones, ashes, night-soil or filth, or any noxious or offensive matter, in or upon such house, or in any out-house, yard, or ground attached to and occupied with such house, or suffers such receptacle to be in a filthy or noxious state, or neglects to employ proper means to cleanse the same, shall be liable to a fine not exceeding fifty Rupees.

XXVIII. Whoever being the owner or keeper of any cattle, sheep, or pigs, suffers the stall, pen, or place in which they are kept, in or near any public highway, to be in a filthy or noxious state, or neglects to employ proper means to remove the filth therefrom, shall be liable to a fine not exceeding twenty rupees, and to a fine not exceeding three rupees for every day after conviction for such offence during which the offence is continued.

XXIX. The Magistrate may license such necessities for public accommodation as he from time to time may think proper; and whoever shall keep any public necessary without such license, or having a license for a public necessary, shall suffer the same to be in a filthy or noxious state, or shall neglect to employ proper means for cleansing the same, shall be liable to a fine not exceeding fifty rupees, and such license may be withdrawn.

XXX. Whoever being the owner or occupier of any private drain, privy, or cesspool, shall neglect or refuse, after warning from the Health Officer, to keep the same in a proper state, shall be liable to a fine not exceeding fifty rupees.

XXXI. It shall be lawful for the Magistrate, with the assent of the Health Officer, to appropriate to the domestic use of the inhabitants of Pooree or of any other towns to which this Act may be extended any tank not being a private tank, and whoever shall bathe in any tank so appropriated to the domestic use of the inhabitants of the place, or shall wash or cause to be washed therein any animal, or any wool,

cloth, or wearing apparel, or any utensils for cooking or other purposes, or leather, or the skin of any animal, or any foul or offensive thing, or shall put or cause to enter therein any animal, or any gravel, stone, dirt, or rubbish, or any dirt, filth, or other noxious thing, or shall cause or suffer to run, drain, or be brought thereunto the water of any sink, sewer, drain, or any other unwholesome or offensive liquid, or shall do anything whatsoever whereby the water in any such tank shall be in any degree fouled or corrupted, shall be liable to a fine not exceeding fifty Rupees.

XXXII. Whenever any lands or premises being private property or within any private enclosure appear to the Health Officer to be by reason of thick or noxious vegetation or want of drainage in a state injurious to health or offensive to the neighbourhood, it shall be lawful for the Magistrate to require, by notice in writing, the owner or occupier of the premises to clear and remove such vegetation, or drain such premises.

XXXIII. The Magistrate may from time to time, as he may see fit, drain off into any sewers, and cleanse and fill up or otherwise abate any stagnant pool, ditch, tank, pond, or other receptacle of water which shall appear to the Health Officer to be useless or unnecessary, or likely to prove injurious to the health of the inhabitants, whether the same be or be not within any private enclosure or be or be not the private property of any person.

XXXIV. In case any person to whom any notice, warning or order under the provisions of sections XXVI, XXX, or XXXII shall be given shall, without sufficient reason for eight clear days after service upon him of such notice or order, neglect or refuse to comply therewith, or shall not proceed with due diligence in the completion of the works thereby required, it shall be lawful for the Magistrate to cause to be performed the works in or by such notice required to be performed and for that purpose to enter into or upon, and to cause workmen and servants to enter into and upon lands belonging to, or in the occupation of, such person, and to do all things needful or useful to the performance of such works, and the Magistrate shall make an order under his hand certifying the expense incurred in or about the performance of such works and ordering the payment of such amount by the owner or by the occupier of the lands on which such works may have been performed, and such amount may be recovered from the person named therein as if it had been a fine for an offence against any of the provisions of this Act.

XXXV. Every notice, warning, order or summons, under any of the preceding sections of this Act, may be served personally upon the person to whom the same is addressed, or may be served by leaving the same at his usual or last known place of abode with some adult male member or servant of his family, or, if it cannot be so served, may be served by being put up on some conspicuous part of such place of abode. If such notice, warning, order or summons relates to any house, building, or land, and the place of abode of the person whom it is intended to affect by such notice, warning, order or summons, is

unknown, or is not within the town in which such house, building, or land is situate, the same shall be deemed to be duly served if put up in some conspicuous part of the house, building, or land to which the same relates.

XXXVI. No action shall be brought against the Magistrate, nor against the Health Officer, nor against any of his or their officers, nor against any person acting under his or their direction, for anything done or professing or purporting to be done under this Act, until the expiration of one month next after notice in writing shall have been delivered or left at the office of the Magistrate or at the place of abode of such person, explicitly stating the cause of action, and the name and place of abode of the intended plaintiff; and unless such notice be proved the court shall find for the defendant, and every such action shall be commenced within three months next after the accrual of the cause of action, and not afterwards; and if any person to whom any such notice of action is given shall, before action brought, tender sufficient amends to the plaintiff, such plaintiff shall not recover.

XXXVII. It shall be lawful for the Magistrate, with the assent of the Health Officer and the Civil Surgeon of the District if he be not the Health Officer, to make bye-laws, and to repeal, alter, and amend the same subject to the confirmation hereinafter mentioned, for the management of all matters connected with the conservancy of the town of Pooree, or of any other town to which this Act may be extended, and for regulating the encampments, lodging, and halting places of pilgrims on their journey to or from Pooree or such

other town as aforesaid, and for preventing the spread of epidemics amongst such pilgrims while at Pooree or such other town as aforesaid, or on the journey thereto or therefrom, and to affix fines as penalties for the infringement of such bye-laws. Provided that no bye-law shall be repugnant to any law in force, and that no fine for any one infringement of a bye-law shall exceed twenty rupees, and that in case of a continuing infringement no fine shall exceed five rupees for every day after notice from the Magistrate of such infringement.

XXXVIII. No bye-law or alteration of a bye-law shall have effect until the same shall have been approved and confirmed by the Lieutenant-Governor of Bengal, and shall have been published for such length of time and in such manner as the Lieutenant-Governor of Bengal shall order.

XXXIX. It shall be lawful for the Lieutenant-Governor of Bengal, from time to time by order published in the *Calcutta Gazette*, to extend the provisions of this Act or any part of it to Bhobanessur and to Jajipore, or to any of the towns or villages in Orissa used as pilgrim stages or to any villages in Orissa on the line of road habitually traversed by pilgrims, and this Act shall commence and take effect in Pooree upon the 1st day of June 1871, and in any other place to which it may be extended for such time as shall be in that behalf appointed in the order extending the same, or in any other order in like manner published.

XL. This Act may be called The Pooree Lodging-house Act, 1871.

Short title.

Schedule A.

APPLICATION FOR LICENSE.

I, _____, the owner of house No. _____, in the town of _____, hereby request that a license may be granted to me, under the provisions of Act No. IV of the Lieutenant-Governor of Bengal for making laws and regulations, for the reception of lodgers in my said house.

1	2	3	4	5	6	7
Name of the street in which the house is situated, or other sufficient description of its locality.	Name of owner applying for license.	Whether sole owner of house or not.	Whether applicant has been previously convicted of any offence against the provisions of this Act, or not.	Number of lodgers applicant desires to obtain license for accommodating in his said house.	Number, description, and size of apartments in which applicant desires to accommodate lodgers.	Number of inmates now residing in applicant's said house.

I, _____, above-named, do declare that what is stated on the above application for a license is true to the best of my information and belief.

(Signature)

Schedule B.

LICENSE.

A.B., _____, the owner of house No. _____, in the town of Pooree, is hereby licensed to receive lodgers in his said house in apartments thereof, subject to the provisions of Act No. IV of the Council of the Lieutenant-Governor of Bengal for making laws and regulations.

The registered number of this license, upon which a fee of Rs. _____ has been paid, is No. _____

(Signature)

Magistrate of _____ District.

J. PITT KENNEDY.

Asst. Secy. to the Govt. of Bengal, Legislative Department.

THE following Bill was read in the Council of the Lieutenant-Governor of Bengal for the purpose of making Laws and Regulations on the 1st April 1871, and was referred to a Select Committee with instructions to report thereon within a fortnight:—

A Bill to amend the Calcutta Port Improvement Act, 1870.

WHEREAS it is expedient to increase the number of members of the Commissioners for making improvements in the Port of Calcutta, and to enable the Commissioners to compel ships to load and unload at their jetties as may be deemed by them most suited to the requirements of the Port; It is enacted as follows:—

I. In the second section of the Calcutta Port Improvement Act, 1870, the words “persons in number not more than twelve nor less than nine” shall be substituted for the words “nine persons;” and the said section shall be read and construed as if the words hereby directed to be substituted therein had been inserted therein in the place and stead of the words for which they are hereby directed to be substituted.

II. In the sixty-second section of the said Act, the words “or for landing or for shipping,” shall be inserted after the words “landing and shipping” wherever the same words occur in the said section; and the same section shall be read and construed as if the words hereby directed to be inserted therein had been originally therein inserted.

III. This Act shall be construed with and as part of the said Calcutta Port Improvement Act, 1870.

STATEMENT OF OBJECTS AND REASONS.

THE objects and reasons which have led to the introduction of this Bill are stated in the preamble thereof.

V. H. SCHALCH.

The 30th March 1871.

J. PITT KENNEDY,

*Asst. Secy. to the Govt. of Bengal,
Legislative Department.*

ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

REVENUE AND GENERAL DEPARTMENTS.

No. 534R.

APPOINTMENTS.

The 6th April 1871.—Mr. George Toynbee to officiate as Magistrate and Collector of Cuttack in the Second Grade, and *ex-officio* Assistant to the Superintendent of the Tributary Mohals, during the absence, on leave, of Mr. William Macpherson, or until further orders.

Mr. Herbert Hankey to officiate as Commissioner of Revenue and Circuit in the Chittagong Division, during the absence, on furlough, of Lord Henry Ulick Browne, or until further orders.

Mr. Christopher Henry Vowell to officiate temporarily as Magistrate and Collector of Moorshedabad in the Second Grade, from the date on which he may relieve Mr. Herbert Hankey.

Mr. Haldane Rattray, Deputy Magistrate and Deputy Collector, to have charge of the Sub-district of Nya Doomka, during the absence, on leave, of Mr. William Miller Smith, or until further orders.

The 10th April 1871.—Surgeon James John Durant to officiate temporarily as Principal Assistant to the Opium Agent of Behar.

Mr. John Henry Ravenshaw to be a Magistrate and Collector of the First Grade, and to be Magistrate and Collector of Dinagepore, with effect from the 15th ultimo. Mr. Ravenshaw will continue to officiate, until further orders, as Civil and Sessions Judge of Dinagepore.

Mr. Henry Bruce Simson to be Magistrate and Collector of Rungpore, with effect from the 15th ultimo, but to continue to officiate as Additional Judge of Chittagong until further orders.

Mr. Skipwith Henry Churchill Tayler to be a Magistrate and Collector of the First Grade, and to be Magistrate and Collector of Bancoorah, with effect from the 31st ultimo. Mr. Tayler will continue to officiate, until further orders, as Civil and Sessions Judge of Gya.

Mr. Francis Johnston Graham Campbell to be an Assistant to the Magistrate and Collector of Monghyr, and to officiate as Joint-Magistrate and Deputy Collector of that District, during the absence, on privilege leave, of Mr. Godfrey John Beattie Tuite Dalton, or until further orders.

Mr. William George Black, Deputy Magistrate and Deputy Collector, to have charge of the Sub-division of Soopool, in Bhaugulpore.

Mr. David Miller Barbour to officiate as Joint-Magistrate and Deputy Collector of Shahabad, during the absence, on deputation, of Mr. Charles Bazett Garrett, or until further orders.

LEAVE OF ABSENCE.

The 6th April 1871.—Mr. Robert Douglas Hume, M.A., Officiating Magistrate and Collector of Tipperah, is allowed furlough for one year, five months, and nineteen days, under Sections IV. and VI. of the Covenanted Service Absentee Rules.

Mr. William Macpherson, Magistrate and Collector of Cuttack, for three months, under Section XIX. of the Covenanted Service Absentee Rules, from the 18th instant, or any subsequent date on which he may take the leave.

Mr. William Miller Smith, Extra Assistant Commissioner of Nya Doomka, in the Sonthal Pergunnahs, for three months, under Financial Notification No. 3622, dated the 22nd December 1865.

Mr. Frederick Grant, Extra Assistant Commissioner of Fallacotta, in Julpigooree, is allowed leave of absence for one year, under paragraph 12 clause II. of the Uncovenanted Service Absentee Rules, together with preparatory leave from the 1st proximo, for a period not exceeding thirty days.

The 10th April 1871.—Mr. Godfrey John Beattie Tuite Dalton, Officiating Joint-Magistrate and Deputy Collector of Monghyr, for three months, under Section XIX. of the Covenanted

Service Absentee Rules, from the date on which he may be relieved.

The 11th April 1871.—Mr. Gordon Henry Cooke, Probationary Assistant Superintendent of Revenue Survey, Sixth Division, for two months, under Financial Notification No. 3622, dated the 22nd December 1865, from the 15th instant, or any other date on which his services may be spared.

NOTIFICATIONS.

The 6th April 1871.—Her Majesty's Secretary of State for India has granted an extension of leave for six months, on Medical Certificate, to Mr. F. Laycock, River Surveyor, Hooghly.

Mr. Thomas Norman, c.s., reported his departure from Bombay, on furlough, on the 1st instant.

The 10th April 1871.—The leave granted to Mr. David Miller Barbour, Officiating Joint-Magistrate and Deputy Collector of Patna, under orders of the 8th ultimo, is cancelled at his own request.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

The following Order, issued by the Government of India, in the Financial Department, is republished for general information:—

SEPARATE REVENUE.

(ASSESSED TAXES).

Fort William, the 5th April 1871.

No. 2100.—Errata.—In the rules for the enforcement of the Income Tax Act, 1871, published in Part I of the *Gazette* of April 1st, 1871, page 256—

In Register 1, heading of column 10, after the word "penalty," insert "added to first instalment."

Heading of column 13, after the word "penalty," insert "added to second instalment."

In the second line of the note under Return No. 1, for "column 4" read "column 6."

The following Orders, issued by the Government of India, in the Military Department, are republished for general information:—

No. 320.—Fort William, the 1st April 1871.—His Excellency the Governor General in Council is pleased to notify that the arrangements for the conduct of business in the Military Department, as laid down in the G. G. O.s. noted in the margin, will again have effect during the absence, this season, of His Excellency and the Council from the Presidency.

No. 338, dated 15th April 1861. department, as laid down in the G. G. O.s. noted in the margin, will again have effect during the absence, this season, of His Excellency and the Council from the Presidency.

No. 331.—The 4th April 1871.—The following extracts from the *London Gazette* of the 10th, 14th, and 21st February 1871, pages 487, 488, 489, 431, 538, and 638, are published for general information:—

Lieutenant-Colonel (Brevet-Colonel) B. E. Bacon, Deputy Secretary, will officiate as Secretary to the Government of India in the Military Department at the Presidency.

Major (Brevet Lieutenant-Colonel) A. B. Johnson, First Assistant Secretary, will officiate as Deputy Secretary.

No. 331.—The 4th April 1871.—The following extracts from the *London Gazette* of the 10th, 14th, and 21st February 1871, pages 487, 488, 489, 431, 538, and 638, are published for general information:—

London Gazette of the 10th February 1871, page 488.

INDIA OFFICE, 7th February 1871.

Her Majesty has been pleased to approve of the under-mentioned promotions amongst the Officers of the Staff Corps and Her Majesty's Indian Military Forces made by the Governments in India:—

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

* * * *

To be Captains.

London Gazette of the 10th February 1871, page 488.

Lieutenant Walter Elliott Rutherford. Dated 4th October 1870.

BENGAL ARMY.

INFANTRY.

Late 19th Native Infantry.

Lieutenant Arthur Noel Phillips to be Captain. Dated 9th August 1870.

GENERAL LIST OF INFANTRY OFFICERS.

To be Captains.

London Gazette of 10th February 1871, page 489.

Lieutenant Everard Neal Digges La Touche. Dated 5th June 1870.

London Gazette of the 14th February 1871, page 538.

BREVET.

The undermentioned Officers, having completed the qualifying service with the rank of Lieutenant-Colonel, to be Colonels:—

Lieutenant-Colonel James Snow Davies, Bengal Staff Corps. Dated 18th September 1870.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

DRAFT NOTIFICATION.

The 11th April 1871.—It is hereby notified that, under the provision of Section 6 of the Indian Registration Act 1866, the Lieutenant-Governor has been pleased to make the following alterations in regard to the Sub-districts hereinafter named:—

The Sub-district of Comercolly (comprising the Thannahs of Comercolly and Pangsa), in the District of Pubna, is hereby abolished.

The Thannah of Comercolly shall be included in the Sub-district of Kooshtea.

A new Sub-district, to be called the Sub-district of Goalundo, shall be formed in the District of Furrceepore, and shall consist of the Thannahs of Goalundo, Belgachee and Pangsa.

The Sub-divisional Officer shall be the Sub-Registrar of Goalundo *ex-officio*.

This Notification shall take effect from the 1st proximo.

RIVERS THOMPSON,

Offg. Secy. to the Govt. of Bengal.

JUDICIAL AND POLITICAL DEPARTMENTS.

No. 367J.

APPOINTMENTS.

The 4th April 1871.—The following gentlemen to be Municipal Commissioners for the town of Howrah:—

Mr. Charles Edward Buckland.

„ William Ward Kiernander.

„ Charles Henry Denham, c.e.

The 5th April 1871.—Moulvie Noorool Hossein, Moonsiff of town Behar, in Patna, to be Moonsiff of Jehanabad, in Gya, *vice* Moulvie Moheecooddeen, deceased.

Moulvie Abul Hossein, Moonsiff of Sewan, in Sarun, to be Moonsiff of town Behar, in Patna.

Moulvie Ameer Ally Khan to officiate, until further orders, as Moonsiff of Sewan, in Sarun.

Moulvie Abdool Azceez, Moonsiff of Pursa, in Sarun, to be Moonsiff of Buxar, in Shahabad.

Baboo Mohun Lall Panday, Moonsiff of Buxar, in Shahabad, to be Moonsiff of Pursa, in Sarun.

The 6th April 1871.—Sub-Assistant Surgeon Mudhoosoodun Goopta to officiate as House Surgeon to the Second Surgeon's Wards in the Calcutta Medical College Hospital, during the absence, on leave, of Sub-Assistant Surgeon Preonath Bose, or until further orders.

The following gentlemen to be Members of the Committee for the management of the Ruthgorah Dispensary in Midnapore :—

Baboo Chunder Seckhur Banerjee.

„ Shoshee Bhooshun Dutt, B.A.

Sub-Assistant Surgeon Bama Churn Chatterjee to be Secretary to the Committee.

The 6th April 1871.—Mr. Steuart Colvin Bayley to officiate, until further orders, as Secretary to the Government of Bengal in the Judicial and Political Departments.

Mr. Haldane Rattray, who has been, under separate orders of this date, appointed to have charge of the Sub-district of Nya Doomka, will exercise the powers of a District Superintendent of Police in the Southal Pergunnahs.

Mr. Wilfred Lucas Heeley, B.A., to officiate as Civil and Sessions Judge of Moorshedabad, during the absence, on privilege leave, of Mr. Edward Grey, or until further orders.

The following gentlemen to be Members of the Local Committee for the management of the Dispensary at Lukeepore, in Gawalparah :—

Baboo Sham Churn Mookerjee.

„ Hurry Persad Das.

„ Russick Nath Dey.

„ Bykunt Nath Surma.

„ Tiluk Ram Chowdry.

The 10th April 1871.—The Lieutenant-Governor is pleased to appoint the following gentlemen to be Members of the Council of the Lieutenant-Governor of Bengal, for the purpose of making laws and regulations in the Bengal Division of the Presidency of Fort William, viz. :—

Mr. Joseph Graham.

Mr. Steuart Colvin Bayley.

Assistant Surgeon Joseph O'Brien to have medical charge of the Civil Station of Shillong from the 25th ultimo, to the date on which he may be relieved by Surgeon Augustus Keppel Reed.

The 11th April 1871.—Mr. Arthur Blair to be District Superintendent of Police of the Chittagong Hill Tracts.

Mr. William Benson Maxwell, Assistant Superintendent of Police, Hazarcebaugh, is transferred to Julpigoree, and appointed to have charge of the Police of that District.

Mr. Herbert Cowell, Barrister-at-Law, to be Assistant Secretary to the Government of Bengal, in the Legislative Department.

LEAVE OF ABSENCE.

The 6th April 1871.—Sub-Assistant Surgeon Preonath Bose, House Surgeon to the Second Surgeon's Wards in the Calcutta Medical College Hospital, for two months, under Financial Notification No. 3622, dated the 22nd December 1865.

Sub-Assistant Surgeon Poornoo Chunder Chuckerbutty, late Deputy Superintendent of Vaccination, Darjeeling Circle, for two months, under paragraph 11 of the Uncovenanted Service Absentee Rules, in extension of the leave granted to him under the orders of the 12th December last.

Mr. Edward Grey, Officiating Civil and Sessions Judge of Moorshedabad, for three months, under Section XIX. of the Covenanted Service Absentee Rules, from the 7th instant, or any subsequent date on which he may avail himself of the leave.

NOTIFICATIONS.

The 4th April 1871.—Dr. James A. Greene, Medical Officer of Serampore, having returned to duty, the unexpired portion of the leave granted to him under the orders of 21st November last is cancelled.

The 10th April 1871.—The Lieutenant-Governor is pleased to accept the resignation tendered by the Hon'ble Ashley Eden of his seat at the Council of the Lieutenant-Governor of Bengal for making laws and regulations.

Mr. Steuart Colvin Bayley received charge from the Hon'ble Ashley Eden of the office of Secretary to the Government of Bengal in the Judicial and Political Departments on the forenoon of this day.

Mr. Edward Grey, Officiating Civil and Sessions Judge of Moorshedabad, is authorized to make over charge of his office to the Subordinate Judge of that District, to enable him to take the leave granted to him under the orders of the 6th instant.

H. L. HARRISON,

Junior Secy. to the Govt. of Bengal.

The following Order, issued by the Government of India, in the Foreign Department, is republished for general information :—

No. 680 P.—Notification.—Political.—Fort William, the 1st April 1871.—His Excellency the Viceroy and Governor General in Council has been pleased to confer the title of "Raja Bahadur" upon Coomur Chunder Nath Roy of Nattore as a personal distinction, in consideration of his various acts of liberality and philanthropy.

The following Order, issued by the Government of India, in the Military Department, is republished for general information :—

No. 331.—Fort William, the 4th April 1871.—The following extracts from the *London Gazettes* of the 10th, 14th, and 21st February 1871, pages 487, 488, 489, 491, 538, and 634, are published for general information :—

London Gazette of the 10th February 1871, page 488.

INDIA OFFICE, 7th February 1871.

Her Majesty has been pleased to approve of the under-mentioned promotions amongst the Officers of the Staff Corps and Her Majesty's Indian Military Forces made by the Government in India :—

* * * *

SUBSTANTIVE PROMOTIONS.

BENGAL STAFF CORPS.

* * * *

To be Captains.

* * * *

Lieutenant William Brereton Birch. Dated 30th July 1870.

London Gazette of the 10th February 1871, page 489.

MEDICAL OFFICERS.

To be Surgeon Majors.

Surgeon Joseph Fayrer, M.D., C.S.I. Dated 29th June 1870.

* * * *

To be Surgeons.

* * *
Assistant Surgeon Henry Charles Cutcliffe. Dated 28th May 1870.

* * *
Assistant Surgeon John Berry White. Dated 23rd July 1870.

* * *
The names of the undermentioned Officers should be as follows, and not as stated in the *Gazettes* named :—

* * *
London Gazette of the 10th February 1871, page 491.

London Gazette, 15th December 1868—Norman Chevers, M.D.

London Gazette, 15th December 1868—Sarkies Michael Shircore.

London Gazette, 15th December 1868—James Fowkes Norton Wise.

* * *

H. L. HARRISON,

Junior Secy. to the Govt. of Bengal.

NOTIFICATION.

The 4th April 1871.—In modification of the Notification of 20th February 1869, it is hereby notified that the limits within which the provisions of Act VI. (B.C.) of 1868 (the District Towns' Act) will be in force in the town of Berhampore, will be as specified below :—

The northern boundary commences at the north-west extremity on the east bank of the Bhagirutty at Foreshdanga, and runs in an easterly direction, skirting the old bed of the Bhagirutty known by the name of Kattaganga till it meets Choonakhally.

The eastern boundary commences from the latter village and runs in a southerly direction as far as Majdeah in Chaltca Beel.

The southern boundary commences from Majdeah and runs in a westerly direction, including the villages Ojudhyanugger and Mearbunder, till it meets the east bank of the Bhagirutty on the west.

The western boundary commences from Mearbunder and passes along the east bank of the Bhagirutty till it meets Foreshdanga.

H. L. HARRISON,

Junior Secy. to the Govt. of Bengal.

NOTIFICATION.

The 6th April 1871.—In the Government Notification of the 27th January 1870, (published at page 212 of the *Calcutta Gazette* of the 2nd February following) by which certain places in the Districts of Darjeeling and Julpigoree were appointed to be places for holding the Sessions Courts of those Districts.

For the last four lines read as under :—

"In the Julpigoree District—*Buxa, Titalya, Boda, Patgram, and Silligoree.*"

"In the Darjeeling District—*Pankabaree and Kursiong.*"

H. L. HARRISON,

Junior Secy. to the Govt. of Bengal.

DECLARATION.

The 3rd April 1871.—Whereas it appears to the Lieutenant-Governor of Bengal that land is needed to be taken up by Government at the public expense, for a public purpose, *viz.*, for a

site for the erection of a public latrine near the Government cutcherries, it is hereby declared that, for the above purpose, a parcel of land is required, measuring about 15 cottahs, more or less, within the garden called Kristo Baboo's Garden, situated on the north side of the Government cutcherries, within the municipal limits of the town of Burdwan.

This Declaration is made, under the provisions of Section 6, Act X. of 1870, to all whom it may concern.

H. L. HARRISON,

Junior Secy. to the Govt. of Bengal.

Public Works Department,—Bengal.

ESTABLISHMENT.

No. 103.

The 4th April 1871.

Notifications.—The stations of Burrisaul and Perozpoore are transferred from the Dacca to the Circular and Eastern Canals Division with effect from the 1st current.

No. 104.

Lieutenant G. Nolan, Executive Engineer, Third Grade, resumed charge of the Rajshahye Division on return from privilege leave, on the 28th March 1871, before noon.

No. 105.

The 10th April 1871.

Mr. F. Moore, Deputy Controller of Public Works Accounts, Bengal, resumed charge of his duties in the Central Office of Account, Bengal, on return from privilege leave, on the 31st March 1871, before noon.

No. 106.

Transfers.—Baboo Shuda Madhub Bose, Sub-Engineer, Third Grade, from the Dacca to the Barrackpore Division.

No. 107.

Baboo Poranchunder Sen, Supervisor, Second Grade, from the Barrackpore to the Circular and Eastern Canals Division.

No. 108.

Baboo Kedarnath Pal, Overseer, First Grade, from the Southern Cuttack to the Bhaugulpore Division.

No. 109.

The 11th April 1871.

Baboo Denonath Sen, Assistant Engineer, First Grade, from the First Presidency Division to the Northern Circle.

COMMUNICATIONS.

No. 110.

The 11th April 1871.

Declaration under Section 6 of Act X. of 1870 of the Government of India.—Whereas it appears to

the Lieutenant-Governor of Bengal that land is required to be taken by Government, at the public expense, for a public purpose, *viz.*, for the purposes of a diversion channel of the Dhapo Khall in connexion with the Kurkasole bridge on the Midnapore and Bancoorah road in the village of Kurkasole, Pergunnah Bishenpore, Zillah Bancoorah, it is hereby declared that, for the above purpose, a piece of land, measuring, more or less, 8 beegahs, 6 cottahs, 11 chuttacks, of standard measurement; bounded on the North by Dhapo Khall, South by Kalichurn Dey's land, East by Ram Dhon Middah, Jaggarnath Middah, Tara Chand Napit, and Narain Naik's debatra lands, and West by Ram Dhon Middah, Jaggarnath Middah, Nimai Naik and Bhoirab Naik's debatra lands, and Modhoo Pattra and Tara Chand Napit's paddy land, is required within the aforesaid village of Kurkasole.

This Declaration is made, under the provisions of Section 6 of Act X. of 1870, to all whom it may concern.

No. 111.

Declaration under Section 6 of Act X. of 1870 of the Government of India.—Whereas it appears to the Lieutenant-Governor of Bengal that land is required to be taken by Government, at the public expense, for a public purpose, *viz.*, for the purposes of a diversion channel, and a new cut of the Dhapo and Champa Khall, in connection with the Kurkasole bridge on the Midnapore and Bancoorah road, in the village of Kurkasole, in the District of Midnapore, it is hereby declared that, for the above purpose, the undermentioned plots of land, measuring more or less 10 beegahs, 7 cottahs and 9 chuttacks of standard measurement, bounded as follows, are required within the aforesaid village of Kurkasole:—

One Plot for Diversion.

South—Champa Khall.

West—Bhyrub Mookerjee's, Khatoo Sirdar's, Kalichurn Dey's, Gungaram Bural's and Dindoyal Augusty's land.

East—Bhimchurn Ghose's, Joyram Patter's, Khetter Sirdar's, Goyram Bural's and Dindoyal Augusty's land.

North—Kally Churn Dey's land.

One Plot for a Cut (Down-stream side).

West—Roadside land.

East—Khetter Sirdar's land.

North—Kally Churn Dey's, Bhoirub Mookerjee's and Hero Sircar's land.

South—Hero Sircar's land.

One Plot for a Cut (Up-stream side).

East—Roadside land.

West—Champa Khall.

South—Messrs. Watson and Company's land.

North—Katto Patter's land.

This Declaration is made, under the provisions of Section 6 of Act X. of 1870, to all whom it may concern.

By order of the Lieutenant-Governor of Bengal.

J. E. T. NICOLLS, Col., R.E.,

Secretary to the Govt. of Bengal,

P. W. D.

IRRIGATION.

ESTABLISHMENT.

NOTIFICATION.

No. 76.

The 10th April 1871.

Mr. J. Cromie, Assistant Engineer, First Grade, attached to the Cossye Division, is allowed furlough to Europe, for seven months, on Medical Certificate, under Sections 11 and 20 of the revised Uncovenanted Absentee Regulations.

No. 77.

The 11th April 1871.

The Lieutenant-Governor is pleased to make the following promotions in the Irrigation Branch of the Public Works Department, Bengal, with effect from 1st March 1871.

ENGINEER ESTABLISHMENT.

To be Executive Engineer, Fourth Grade.

Mr. R. A. Oldham, Assistant Engineer, First Grade.

To be Assistant Engineer, First Grade.

Lieutenant E. C. Elliston, Assistant Engineer, Second Grade.

UPPER SUBORDINATE ESTABLISHMENT.

To be Sub-Engineer, First Grade.

Mr. J. W. Fox, Sub-Engineer, Second Grade.

To be Sub-Engineer, Second Grade.

Mr. J. St. Joseph, Sub-Engineer, Third Grade.

To be Sub-Engineer, Third Grade.

Mr. J. Morrow, Supervisor, First Grade.

To be Supervisor, First Grade.

Baboo Sushi Bhoosun Ghose, Supervisor, Second Grade.

To be Supervisors, Second Grade.

Private A. Jackson, Overseer, First Grade.

Baboo Rajkisto Coomar, Overseer, First Grade.

To be Overseer, First Grade.

Baboo Judoonath Bose, Overseer, Second Grade.

To be Overseer, Second Grade.

Baboo Nobin Chunder Roy, Overseer, Third Grade.

To be Overseer, Third Grade.

Baboo Koylas Chunder Chowdry, Sub-Overseer, First Grade.

LOWER SUBORDINATE ESTABLISHMENT.

To be Sub-Overseers, First Grade.

Baboo Nursing Lall Dutt, Sub-Overseer, Second Grade.

Baboo Romageya Lall, Sub-Overseer, Second Grade.

To be Sub-Overseer, Second Grade.

Baboo Dinokisto Roy, Sub-Overseer, Third Grade.

No. 78.

The undermentioned temporary Upper Subordinates, attached to the Sasseram Division, are confirmed in their respective Grades:—

Baboo Bycantuath Sen, temporary Overseer, Second Grade.

Baboo Bhagiruttee Dass, temporary Overseer, Second Grade.

No. 79.

Mr. T. H. Girling, Overseer, First Grade, joined the Cossye Division on the forenoon of the 25th March 1871.

F. T. HAIG, Lt.-Col., R. E.,

Offg. Joint-Secy. to the Govt. of Bengal,

P. W. Dept., Irrigation Branch.

Revenue Survey Department.

No. 51.

Promotion.—Mr. Peter Henry William Brady, Assistant Surveyor, First Grade, First Division, Bhawalpoor, to be Surveyor, Fourth Grade, with effect from the 1st March 1871.

D. C. VANRENNEN, *Col., R.A.,*
Supdt. of Revenue Surveys,
 CALCUTTA, *Upper Circle.*
 The 6th April 1871.

High Court of Judicature at Fort William in Bengal.

THE 17TH JANUARY 1871.

Present:

THE HON'BLE J. P. NORMAN,
Officiating Chief Justice.
 THE HON'BLE G. LOCH,
 THE HON'BLE H. V. BAYLEY,
 THE HON'BLE LOUIS S. JACKSON,
 THE HON'BLE E. JACKSON,
Judges.

It is hereby notified that in the examination for Senior Pleaderships to be held in Assam in 1872, the qualifications mentioned in Clauses 1 and 2, Rule 9 of the High Court's Rules of 2nd May 1866, for the qualification, admission, and enrolment of Pleaders, will not be required in the case of natives of that province. Any such person, however, passing the examination without those qualifications will be restricted in his practice to the Courts of that Province alone.

By order of the High Court,
 F. B. PEACOCK,
Registrar.

THE 3RD APRIL 1871.

Present:

THE HON'BLE J. P. NORMAN,
Officiating Chief Justice.
 THE HON'BLE G. LOCH,
 THE HON'BLE H. V. BAYLEY,
 THE HON'BLE LOUIS S. JACKSON,
 THE HON'BLE E. JACKSON,
Judges.

It is hereby notified that the qualifications mentioned in Clause 1, Rule 21 of the High Court's Rules of 2nd May 1866, for the qualification, admission, and enrolment of Pleaders, will not be required in the case of natives of Assam who may appear at the examination for Junior Grade Pleaderships to be held in that province in 1872. Any such person, however, passing the examination without those qualifications will be restricted in his practice to the Courts of Assam.

By order of the High Court,
 W. M. SOUTTAR,
Offg. Registrar.

Notification.

MR. DEPUTY COLLECTOR MADDOCK is placed in charge of the Gya Treasury, and is authorized to draw bills on other treasuries.

DURGAGATI BANERJEE,
Personal Assistant,
for Offg. Commissioner.

PATNA,
 The 6th April 1871.

Opium Notification.

No. 190C.

NOTICE is hereby given that the Fifth Sale of Opium, the provision of 1869-70, will be held at the Government Opium Sale Room, No. 2, Bankshall Street, on Thursday, the 4th May 1871, at 11 A.M., and will comprise 4,330 Chests, viz.:—

	Chests.
Behar Opium	... 2,665
Benares "	... 1,665
Total	... 4,330

2. The general conditions of the sale now advertized will be the same as usual: they may be ascertained by reference to the Notification issued on the 31st October 1870, and published in the *Government and Exchange Gazette*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 9th and 19th May, respectively; that is to say, no Bank of Bengal Receipts, Government Promissory Notes, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers in the sale-room, will be received after 4 P.M. of Tuesday, the 9th May 1871, and no Bank of Bengal Receipts in full payment of lots will be accepted after 4 P.M. of Friday, the 19th May 1871.

4. In addition to the quantity above advertized for sale, the following quantities more or less of Behar and Benares Opium will be brought to sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates, should circumstances render it expedient to do so:—

Dates.	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Monday, 5th June 1871	2,665	1,665	4,330
On or about Thursday, 6th July "	2,665	1,665	4,330
On or about Friday, 4th August "	2,665	1,665	4,330
On or about Monday, 4th Sept. "	2,665	1,665	4,330
On or about Monday, 2nd October "	2,665	1,665	4,330
On or about Thursday, 2nd Nov. "	2,665	1,665	4,330
On or about Monday, 4th Dec. "	2,665	1,665	4,330
Total	18,655	11,655	30,310

By Order of the Board of Revenue, L.P.,

F. B. PEACOCK,

FORT WILLIAM,
 The 28th March 1871. *Offg. Junior Secretary.*

Commissioners for making Improvements in the Port of Calcutta.**NOTICE.**

NOTICE is hereby given under section 53, Act V. (B.C.) of 1870, that the accounts of the Commissioners for making Improvements in the Port of Calcutta, for the half-year ending 31st March 1871, will be audited at the office of the said Commissioners, No. 6, Commercial Building, on the 22nd April 1871.

W. D. BRUCE,
Vice-Chairman.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V. (B.C.) OF 1870.

THE following Packages landed at the Jetties from the undermentioned Ships have been removed to the Commissioners' Import Warehouse, where they remain at the risk and expense of the Owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act :—

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1871.			
April 1st-2nd	65 Bales, [S. M. & Co.] T. O. & Co....	Order	Star of Erin.
" 2nd ...	14 Cases, [D] N C	... Nobokisto Dutt	... Ditto.
" 2nd ...	1 Case, [37] R. J. & Co.	... Order	... Ditto.
" 2nd ...	1 Case, [44] L C J	... "	... Ditto.
" 2nd ...	1 Case, [68]	... "	... Ditto.
" 2nd ...	1 Case, addressed N L C	... N. L. Chundra	... Ditto.
" 2nd ...	4 Cases, [P H]	... Fergusson & Co.	... Ditto.
" 3rd ...	1 Case, [K N N]	... Order	... Ditto.
" 3rd ...	5 Cases, [44]	... "	... Ditto.
" 3rd ...	1 Case, K D P	... Kistodoss Paul	... Ditto.
" 3rd ...	3 Cases, G D M	... G. Doss Mullick	... Ditto.
" 3rd ...	5 Cases, U. H. & Co.	... Ullman, Hirschhorn & Co.	... Ditto.
" 3rd ...	1 Case, [B H D]	... Brojohurry Dutt	... Ditto.
" 3rd ...	4 Cases, [56]	... Order	... Ditto.
" 3rd ...	1 Bale, J H U P	... Huber & Co.	... Ditto.
" 3rd ...	2 Cases, [N L N]	... Order	... Ditto.
" 4th ...	2 Cases, [H M H] R	... "	... Ditto.
" 4th ...	2 Cases, [K]	... King & Co.	... Ditto.
" 5th ...	5 Bales, [S. M. & Co.] T. O. & Co..	Order	... Ditto.
" 5th-24th	1 Case, [D] N C	... "	... Ditto.
" 24th ...	2 Cases, M B C	... Mackintosh, Burn & Co.	... Ditto.
" 24th ...	2 Cases, H D G R	... Order	... Ditto.
" 24th ...	2 Cases, [44] L C J	...	... Ditto.
" 24th ...	1 Case, B. C. C. & Co., C	...	... Ditto.
" 10th-24th	9 Cases, [B H D]	... Brojohurry Dutt	... Ditto.
" 24th ...	1 Case, [R]	... Order	... Ditto.
" 24th ...	1 Case, G. D. M. & Co., C	... G. Doss Mullick	... Ditto.
" 24th ...	17 Sheet Iron, L	... Order	... Ditto.
" 24th ...	1 Spelter, P & H B	... "	... Ditto.
" 24th ...	Vilpe Montagned Rn.	... "	... Ditto.
" 24th ...	41 Copper Tiles, G. A. & Co.	... G. Henderson & Co.	... Ditto.
" 24th ...	114 Copper Tiles	... Gillanders, Arbuthnot & Co.	... Ditto.
" 8th ...	38 Bales, [S] M B	... Order	... Statesman.
" 8th ...	1 Bale, [R]	... "	... Ditto.
" 8th ...	1 Bale, Queen K K	... "	... Ditto.
" 8th ...	1 Bale, Queen C C	... "	... Ditto.
" 8th ...	1 Bale, Horse & Jockey	... "	... Ditto.
" 8th ...	1 Bale, B B	... "	... Ditto.
" 8th-10th	1 Case, [J. D. C.]	... "	... Ditto.
" 10th ...	1 Case, Gisbourne & Co.	... "	... Ditto.
" 10th ...	1 Case, addressed	... L. A. Goodeve	... Ditto.
" 10th ...	1 Case, addressed	... Captain Umballah	... Ditto.
" 10th ...	3 Cases, C	... Order	... Ditto.
" 10th ...	2 Packages, W Mq S	... "	... Ditto.
" 10th ...	1 Case, [E P] A D & Co.	... "	... Ditto.
" 10th ...	58 Cases, G G A	... "	... Ditto.
" 10th ...	2 Cases, addressed	... Captain Umballah	... Ditto.
" 10th ...	1 Case, [D. S. & Co.]	... Order	... Ditto.
" 10th ...	1 Case, [H] B B A	... "	... Ditto.
" 10th ...	2 Cases, A S S	... "	... Ditto.
" 10th ...	9 Cases, G G M D	... "	... Ditto.
" 10th ...	3 Cases, [D] C	... "	... Ditto.
" 10th ...	2 Cases, [E P] A. B. & Co.	... "	... Ditto.
" 10th ...	2 Cases, [O & R. R. & Co.]	... "	... Ditto.
" 10th ...	17 Cases, [D W]	... "	... Ditto.
" 10th ...	20 Cases, [J N F C]	... "	... Ditto.
" 10th ...	50 Cases, [S] L	... "	... Ditto.
" 10th ...	1 Case, [C M S] S C L	... "	... Ditto.

Date of removal to Import Warehouse.	No., mark, and description.	Consignees.	Ships.
1871.			
Mar. 30th-8th	4 Casks, [J N D P]	... Order	... Star of Persia.
" 8th ...	2 Casks, [R C P]	... "	... Ditto.
" 9th ...	3 Casks, [J N D P]	... "	... Ditto.
Apl. 1st-10th	5 Casks	... "	... Ditto.
" 10th ...	5 Casks, [R C P]	... "	... Ditto.
" 10th ...	2 Casks, L. S. & Co.	... "	... Ditto.
" 11th ...	1 Cask, [J N D P]	... "	... Ditto.
" 11th ...	1 Cask, R C P	... "	... Ditto.
" 11th ...	8 Coils Wire. G. M. & Co.	... "	... Ditto.
" 11th ...	1 Case, [B L]	... Law & Co.	... Ditto.
" 11th ...	1 Case, R. & C.	... Rehtiers	... Ditto.
Mar. 1st-11th	1 Box, [P]	... Order	... Ditto.
" 11th ...	2 Crates, L. S. & Co.	... "	... Ditto.
" 11th ...	2 Cases, W. H. & Co.	... "	... Ditto.
" 11th ...	1 Sample, [B]	... "	... Ditto.
" 11th ...	9 Cantr., R J & N	... "	... Ditto.
April 1st ...	18 Cases, [R]	... "	... Star of Erin.
" 1st ...	19 Cases, addressed	... Smyth & Co.	... Ditto.
" 1st ...	25 Cases, [D]	... Order	... Ditto.
" 8th-10th	9 Bales, B S C	... "	... Statesman.
" 10th ...	7 Cases, [W J S]	... "	... Ditto.
" 10th ...	6 Bales []	... "	... Ditto.
" 10th ...	10 Cases, H C	... "	... Ditto.
" 10th ...	11 Bales, B S C	... "	... Ditto.
" 10th ...	10 Cases, H C	... "	... Ditto.
" 10th ...	5 Cases, [W J S] C	... "	... Ditto.
" 10th ...	1 Case, [D]	... "	... Ditto.
" 10th ...	2 Cases, [D]	... "	... Ditto.
" 10th ...	1 Case, W M G S G	... "	... Ditto.
" 10th ...	1 Case, G M D	... "	... Ditto.
" 10th ...	1 Case, [1543] H A B C	... "	... Ditto.
" 10th ...	1 Case, S. N. D. & Co., C	... "	... Ditto.
" 10th ...	1 Case, [E P] A. B. & Co.	... "	... Ditto.
" 10th ...	3 Cases, H. & Co.	... "	... Ditto.
" 10th ...	1 Case, addressed	... Colonel Dunbar	... Ditto.
" 10th ...	1 Case, [D] C	... Order	... Ditto.
" 10th ...	6 Bales, [C] P R	... "	... Ditto.
" 10th ...	10 Cases, [G]	... "	... Ditto.
" 10th ...	1 Bale, [] G. W. & Co., D C	... "	... Ditto.
" 10th ...	23 Cases, [G]	... "	... Ditto.
" 10th ...	32 Bales, [D N F]	... "	... Ditto.
" 10th ...	2 Bales, [G. W. & Co.] D C	... "	... Ditto.
" 10th ...	1 Case, addressed	... R. Poreh	... Ditto.
" 10th ...	1 Bale, [C] P R	... Order	... Ditto.
" 10th ...	9 Cases, B S C	... "	... Ditto.
" 10th ...	16 Cases, [E P] A. B. & Co.	... "	... Ditto.
" 10th ...	1 Case, [1543] H A B C	... "	... Ditto.
" 10th ...	2 Cases, [R & C]	... "	... Ditto.
" 10th ...	2 Cases, [J M C] W G C	... "	... Ditto.
" 10th ...	2 Cases, [M S S]	... "	... Ditto.
" 10th ...	2 Cases, [W. C. & Co.]	... "	... Ditto.
" 10th ...	1 Case, [D N P]	... "	... Ditto.
" 10th ...	1 Case, [D] C	... "	... Ditto.
" 10th ...	2 Cases, W. H. & Co.	... "	... Ditto.
" 10th ...	13 Cases, A & H	... "	... Ditto.
" 10th ...	1 Case, [D. S. & Co.] S L V	... "	... Ditto.
" 10th ...	1 Case, [B W]	... "	... Ditto.
" 10th ...	2 Cases, [C M S] L S C L	... "	... Ditto.
" 10th ...	7 Cases, A and H	... "	... Ditto.
" 10th ...	1 Case, [4275] H A B C	... "	... Ditto.
" 10th ...	16 Bales, [S K M]	... "	... Ditto.
" 10th ...	1 Case, [4275] H A B	... "	... Ditto.
" 10th ...	3 Bales, [R B]	... "	... Ditto.
" 10th ...	3 Bales, [J S] C	... "	... Ditto.
" 10th ...	2 Bales, [J] S E G	... "	... Ditto.
" 10th ...	1 Bale, B S C	... "	... Ditto.
" 10th ...	1 Case, W. H. & Co.	... "	... Ditto.

Date of removal
to Import
Warehouse.

No., mark, and description.

Consignees.

Ships.

1871:

Apl.8-10th	1 Case, [F L]	... Order	... Statesman,
" 10th ...	1 Case, [D] C	.. "	... Ditto.
" 10th ...	6 Bales, [J S] C	... "	... Ditto.
" 10th ...	1 Bale, Queen C C	... "	... Ditto.
" 10th ...	21 Bales, [G. W. & Co.] D C	... "	... Ditto.
" 10th ...	1 Bale, [R B] G	... "	... Ditto.
" 10th ...	9 Cases, [27] W D	... "	... Ditto.
" 10th ...	3 Cases, addressed	.. Gisbourne & Co.	... Ditto.
" 10th ...	24 Bales, []	.. Order	... Ditto.
" 10th ...	7 Bales, [J N F C]	.. "	... Ditto.
" 10th ...	6 Bales, [V] C	.. "	... Ditto.
" 10th ...	1 Truss sample, [D N F]	.. "	... Ditto.
" 10th ..	1 Case sample, [S K M] M F	.. "	... Ditto.
" 10th ...	1 Sample, [L] S K C	.. "	... Ditto.
" 10th ...	1 Truss sample, [R B] F Y	.. "	... Ditto.
" 10th ...	1 Parcel sample, [B S T]	.. "	... Ditto.
" 10th ...	1 Parcel sample, [G] L R Rangoon.	.. "	... Ditto.
" 10th ...	1 Parcel sample, [R] and Co.	.. "	... Ditto.
" 10th ...	1 Truss sample, [S K M] M F	.. "	... Ditto.
" 10th ...	1 Parcel sample, [S] M B	.. "	... Ditto.
" 10th ...	1 Parcel sample, [J] S G, or Gisbourne & Co., [M] C	.. "	... Ditto.
" 10th ..	1 Parcel sample, [R A M]	.. "	... Ditto.
" 10th ...	1 Parcel sample, [S K M] M F	.. "	... Ditto.
" 10th ...	1 Parcel sample, addressed	.. Ralli, Mavorajani	... Ditto.
" 10th ...	1 Parcel sample, [B]	.. Order	... Ditto.
" 10th ...	1 Case sample, [S K M]	.. "	... Ditto.
" 10th ...	1 Case sample, [G, W. & Co.]	.. "	... Ditto.
	Gladstone, Wyllie & Co.		
" 10th ...	1 Case sample, S C G	... "	... Ditto.
" 10th ...	2 Cases sample, [M P H R]	... "	... Ditto.
" 10th ...	1 Bale, X A S G	... "	... Ditto.
" 10th ...	1 Case, [H. & Co.]	... "	... Ditto.
" 10th ...	3 Bales, B S C	... "	... Ditto.
" 10th .	1 Bale, [S K M]	... "	... Ditto.
" 10th	1 Case, [M. & Co.]	... "	... Ditto.
" 10th ...	1 Case, addressed	... Gisbourne & Co.	... Ditto.
" 10th ...	3 Bales, [R A D]	... Order	... Ditto.
" 10th ...	3 Bales, [I V]	... "	... Ditto.
" 10th ...	1 Case, addressed	... N. A. Campbell	... Ditto.
" 10th ...	3 Cases, O E	... Order	... Ditto.
" 10th ...	1 Case, G H D C	... "	... Ditto.
" 10th ...	1 Case, [B B] R	... "	... Ditto.
" 10th ...	1 Case, addressed	... J. Fergusson	... Ditto.
" 10th ...	1 Case, [F L]	... Order	... Ditto.
" 10th ...	1 Case, [S. L. & Co.]	... "	... Ditto.
" 10th ...	1 Case, M. & Co.	... "	... Ditto.
" 10th ...	12 Cases, T. L. Whittal	... "	... Ditto.
" 10th ...	4 Cases, addressed	... Colonel Dunbar	... Ditto.
" 10th ...	1 Case, addressed	... B. Stainsfort	... Ditto.
" 10th ...	1 Case, addressed	... Nesfield	... Ditto.
" 10th ...	1 Case, addressed	... H. Ellis	... Ditto.
" 10th ...	1 Case, [141] B. B. & Co.	... Order	... Ditto.
" 10th ...	2 Cases Crates, [27] W D	... "	... Ditto.
" 10th ...	16 Kegs Paint, G W T	... "	... Ditto.
" 5th ...	75 Casks, [P. & Co.]	... Payne & Co.	... Lake Lemon.
" 5th ..	1 Sample, [B]	... Order	... Ditto.

CALCUTTA,
The 10th April 1871.

WM. DUFF BRUCE, Vice-Chairman.

NOTICE.

THE following Packages landed from the undermentioned Ships are lying unclaimed at the Custom House. If the Goods are not cleared on or before the dates stated against each item, they will be sold, under Section 57 of Act VI. of 1863, for the realization of duty, wharfage, and other charges:—

Date of Sale.		Mark or Address of Packages.	Ships.
1871, April	15th	... 1 Case, M V	... Str. Hindoostan.
"	15th	... 1 Bag, H J M	... Ditto.
"	15th	... 1 Case, [55] M. J. M. and Co.	... Str. Deccan.
"	15th	... 2 Cases, [D] B S	... Ditto.
"	15th	... 1 Case, L. S. and Co.	... Ditto.
"	15th	... 1 Bag, Fabriche	... Ditto.
"	22nd	... 1 Box, [A G C]	... City of Venice.
"	22nd	... 1 Parcel, W D F, D. Dutt and Nephews	... Ditto.
"	22nd	... 1 Parcel, Y, Andrew, Yule and Co.	... Ditto.
"	22nd	... 1 Parcel, [M C] Findlay, Muir and Co.	... Ditto.
"	29th	... 1 Package, G S C, C B	... Persian Empire.
"	29th	... 1 Case, J. Jamieson	... Str. Columbian.
"	29th	... 1 Case, [N S N]	... Ditto.
"	29th	... 1 Parcel, Findlay, Muir and Co.	... Ditto.
"	29th	... 1 Parcel, [H W]	... Ditto.
"	29th	... 1 Case, O F	... Ditto.

CALCUTTA CUSTOMS,
The 11th April 1871.

J. A. CRAWFORD, *Collector of Customs.*

NOTICE.

THE following Packages have been landed at the Custom House from the undermentioned Ships under the provisions of Section 52 of Act VI. of 1863. If the Goods are not cleared before the dates stated against each item, they will be sold for the realization of duty, wharfage, and other charges, under Section 56 of Act VI. of 1863:—

Date of Sale.			
1871, May	9th	... 1 Bundle, M and M	... Indian Empire.
"	9th	... { 1 Keg ... } [G. C. M. and Co.]	... Ditto.
"		... { 1 Drum ... }	
"	23rd	... 2 Cases, D. S. and Co.	... Dover Castle.
"	23rd	... 4 Packages, [D R] N K C, G D C	... Ditto.
June	7th	... 1 Case, [R. W. and Co.]	... Persian Empire.
"	7th	... 5 Packages, [F. R. and Co.]	... Ditto.
"	7th	... 1 Case, [J S] C B	... Ditto.
April	29th	... 1 Parcel, [27] W, Williamson Brothers and Co.	... Neera.

CALCUTTA CUSTOMS,
The 11th April 1871.

J. A. CRAWFORD, *Collector of Customs.*

RETAIL PRICES OF FOOD AS REPORTED TO GOVERNMENT DURING THE WEEK ENDING 8TH APRIL 1871.

Number of Seers of 80 Tolahs weight retailed for a rupee.

AT	Date of Return from each District.	CLEANED RICE IN ORDINARY USE.			PULSES IN ORDINARY USE.			WHEAT.		ATTAR.		JANERNA, JOWAR AND SUKH GRAINS.	
		Dearest sort.	Cheapest sort.		Dearest sort.	Cheapest sort.		Average rate of the three or four preceding years.	Present price of cheapest kind.	Average rate of the three or four preceding years.	Present price of cheapest kind.	Average rate of the three or four preceding years.	Present price of cheapest kind.
			Average rate of the three or four preceding years.	Present price.		Average rate of the three or four preceding years.	Present price.						

Districts in which the prices are same or nearly the same.

Bhangulpore	... 2nd April 1871	24	31½	29	26½	47½	30½	27½	29	20½	20½	50½	44½
Godda	... 1st "	28	21½	30	12	21½	19	16	23	12	10	43½	50
Nya-Doomka	... 3rd "	28	23	30	16	14	20	11	16	8	12	38	50
Rajmahal	... 3rd "	19	26	30	12	17½	24	18½	32	13½	18	38½	40
Deoghur	... 3rd "	8	*	28	10	*	19	*	20	*	11	*	40
Beerbhoom	... 1st "	24	25½	36	9	18	26	17	22½	11½	13	37	32
Howrah	... 3rd "	13	20	19	14	19	16	17	15	11	9	*	*
Midnapore	... 3rd "	24	24	26	11	17	16	10	16	10	9	*	*
Chittagong	... 3rd "	16	22½	21	6½	15½	14	15	11	9½	10	*	*
Tipperah	... 2nd "	22	29	26½	7½	17	22	10½	15	5½	7½	*	*
Bullooh	... 3rd "	19	24	24	8	15½	17	*	*	5	5	*	*
Baektagunge	... 3rd "	18	22½	23	11	16½	13	*	13	6½	7	*	*
Surredpore	... 2nd "	14	20½	20	20	21	28	20½	18	8	7	*	*
Sylhet	... 31st Mar 1871	18	31½	24	13½	18½	18	10½	15	7½	9	*	*
Bahadore	... 3rd April 1871	16	24	34	10½	17	21	9	16	7	11	*	*
Pooree	... 3rd "	24½	30½	31½	21	18½	22½	11½	10½	8½	7½	*	*
Nudda	... 3rd "	19½	25	22½	14½	37½	45½	21½	26½	12½	12½	*	*
Jessor	... 27th Mar. 1871	20	24½	25½	13	18½	28	15½	16	8½	10	*	*
24-Pergunnah†	... 27th "	17½	20	21½	12½	16	25	11	19	9	10½	*	*
Chumpanun	... 1st April 1871	22	20	23	15	16	16	20	23	15	16	22	25
Sarun	... 2nd "	16	16½	22	25	19½	35	17½	20½	13½	15	31½	29
Tirhoot	... 1st "	19	19	22	20	18	21	19	21	14	16	35	34
Bograh	... 3rd "	20	35	34½	8	15	11	19	14	8	8	*	*
Dinagore	... 2nd "	29	31½	35	10	17½	18½	18½	20	12½	12½	*	*
Maldah	... 3rd "	28	24	29	14	27½	40	15½	27½	13	19	*	*
Maunbhoom	... 31st Mar. 1871	20	30	32	15	21	20	16	15	12	10	*	*
Singhbhoon	... 1st April 1871	30	33	36	16	24	32	13	13	10	10	*	*
Kainroop	... 3rd "	10	20	20	13	13	18	13	20	6	8	*	*
Nowgong	... 3rd "	10	14	16	10	25	20	*	*	4	5½	*	*
Seebaugor	... 25th Mar. 1871	5	16	16	7	7	10	12	10	5	5	*	*
Gowalpunah	... 3rd April 1871	13	14	15	15	16	17	30	30	8	8	40	45
Julpigoree	... 3rd "	20	*	28	12	*	16	*	16	*	7	*	*

Districts in which all or most articles are cheaper.

Monghyr	... 1st April 1871	18	14½	28	13	12	31	12	29	9	22	22½	32
Burdwan	... 31st Mar. 1871	25½	24½	27½	13	21	25	14½	23	8½	13½	*	*
Hooghly	... 3rd April 1871	16	19½	20	12	18½	26½	15	22	9½	12	15½	17
Dacca	... 3rd "	20	25½	23	11	21½	15	14	18	7½	10	*	*
Mymensingh	... 3rd "	19	26½	24	8	18	20	14½	18	7	7½	*	*
24-Pergunnah†	... 3rd "	17½	20	21½	12½	16	25	9	20	9	11½	*	*
Patna	... 1st "	21	21½	21	15½	27½	34	16	21	14½	*	31½	31
Shahabad	... 3rd "	12	20	23	22	21	25	18	24	11	19	24	32
Rajshahye	... 31st Mar. 1871	14½	27½	28½	17½	26½	33½	21½	26½	16	13½	*	*
Pubna	... 2nd April 1871	13½	24	24	8	32	41½	19½	26½	10½	12	*	*
Loharduggah	... 1st "	10	23	26	8	13½	14	17½	16	10	10	27	32
Hazareebagh	... 1st "	12	26	26	8	25	21	23	22	16	14	39	33
Luckimpore	... 27th Mar. 1871	6	12½	14	6	9	10	8½	10	4½	7½	*	*

District in which all or most articles are dearer.

Cachar	... 3rd April 1871	16½	21½	17½	13½	11½	14½	9½	13½	7½	8	*	*
--------	--------------------	-----	-----	-----	-----	-----	-----	----	-----	----	---	---	---

Districts in which some articles are dearer and some cheaper.

Purneah	... 24th Mar. 1871	20	23½	28	15	25½	23	22	28	11½	13	34½	35
Bancoorah	... 1st April 1871	24½	28	26½	15½	17½	21	16½	20½	11½	11½	36	34½
Cuttack	... 3rd "	18	20	28	18	17	29	12	12	7	10	*	*
Jessore†	... 3rd "	20	21½	25½	13	18½	28½	15½	16	8½	10	*	*
Gya	... 3rd "	21½	22½	24½	24	24	29	20½	25	16½	19	30½	37½
Moonsiedabad	... 3rd "	20	24	28½	14	19½	29	19	28	15	18	15	*
Rungpore	... 3rd "	16½	27½	25½	6½	21	18	24	16½	10	7½	*	*
Dumchong	... 3rd "	8	12	16	6	7	8	5½	6	6½	6	20	28

* Information not supplied.

† Both returns received during the week under report.

PUBLISHED for general information.

R. H. WILSON,

Offg. Under-Secy. to the Govt. of Bengal.

FORT WILLIAM,
The 11th April 1871.

REVENUE AND EXPENDITURE—BENGAL.

The following are the receipts and payments out of the Treasuries between 1st April 1870 to 28th February 1871.

ELEVEN MONTHS, 1870-71 WITH 1869-70.		REVENUE AND OTHER RECEIPTS.		EXPENDITURE AND OTHER PAYMENTS.		ELEVEN MONTHS, 1870-71 WITH 1869-70.	
Increase.	Decrease.	TOTAL TREASURY RECEIPTS		TOTAL TREASURY PAYMENTS		Increase.	Decrease.
£	£	Budget estimate for 1869-70.	To 28th February 1871. Same time last year.	Budget estimate for 1870-71.	To 28th Feb. 1871. Same time last year.	£	£
4,237	8,739	4,041,512	2,916,559	13,559	9,629	333	333
49,400	27,945	69,700	17,012	145,000	194,257	138,689	138,689
204,511	17,102	731,000	619,418	394,934	321,165	324,393	4,413
145,106	2,599	975,000	897,937	24,205	831,167	3,223	3,223
55,466	57,998	2,600,000	1,031,517	136,383	7,409	31,060	964
		4,955,511	2,471,814	48,900	127,019	27,415	
		2,905,541	514,231	66,655	29,042	54,883	
		771,150	24,633	29,093	5,462	4,184	
		70,857	51,494	2,077,458	1,893,315	216,371	3,959
			631,044	13,417	14,298	14,374	
			67,543	163,794	145,313	1,363	
			37,917	17,931	12,707	613	
			110,777	1,017,032	927,732	44,863	
			41,535	553,737	467,091	792,899	
			7,095	202,090	142,925	95,341	
			13,194	234,335	183,100	47,584	
			70,857	27,575	194,906	6,706	
			111,247	134,024	22,573	2,009	
				22, Medical	108,329	97,359	
				23, Stationery and Printing	25,147	11,970	
				24, Political Agencies	2,354	620	
				25, Allowances (Treaty)	2,992	44,047	
				26, Miscellaneous	218,704	181,212	
				27, Superannuations	56,613	7,535	
				Expenditure	66,890	10,328	
618,132	114,253	15,347,209	13,373,249	5,735,677	4,592,440	421,663	165,253

533,549 increase.
316,311 deduct increase in expenditure.
£187,533 net increase.

OTHER RECEIPTS.

Miscellaneous Loans	16,570	20
Local Taxes	9,250	351,666
Service Funds	450,653	161,001
Local Funds	1,331,110	1,397,454
Political Stipend Fund	212,977	212,977
Deposits	13,922,081	13,571,287
Savings Bank	1,530,540	1,622,233
Local Remittances	2,279	20,783
Advances Recoverable	3,642,570	3,568,351
Account Current with London	624,724	728,114
" " India	871,407	871,407
Public Works	127,001	127,001
Military and Marine Departments, Bengal	47,061	1,119
Military Department, other Governments	2,219	31,462
Bills and Transfer Receipts, other Governments	30,433	
Other Receipts	22,032,233	22,491,307
Total	37,803,477	38,481,201

OTHER PAYMENTS.

Miscellaneous Loans	99,257	196
Local Taxes	298,144	446,888
Service Funds	133,510	14,538
Local Funds	1,430,418	1,888,139
Political Stipend Fund	180,508	180,507
Deposits	13,881,292	13,944,069
Savings Bank	1,651,000	1,615,900
Local Remittances	87	12,470,077
Advances Recoverable	12,668,269	44,477
Account Current with London	89,063	1,483,632
" " India	919,577	1,483,632
Public Works	483,339	483,339
Military and Marine Departments, Bengal	26,332	26,332
Military Department, other Governments	30,505	18,546
Bills and Transfer Receipts, other Governments	32,120,561	31,705,204
Other Payments	1,432,186	1,305,833
Total	38,481,201	37,603,477

CALCUTTA, OFFICE OF ACCT.-GENL., BENGAL,
The 6th April 1871.

H. A. MANGLES, Offg. Acct.-Genl., Bengal.

Orders by the Vice-Chancellor and Syndicate of the Calcutta University.

The undermentioned Students have passed the Medical Examinations :—

SECOND M.B. EXAMINATION.

Second Division.

Mitra, Bankavihári ... Medical College.

SECOND L.M.S. EXAMINATION.

In Alphabetical Order.

Bandyopádhyaý, Avináschandra	...	Medical College.
Bará, Sivráni	...	Ditto.
Basu, Gopálchandra	...	Ditto.
„ Krishnachari	...	Ditto.
Bhattacháryya, Nandalál	...	Ditto.
„ Sivchandra	...	Ditto.
Chakravarti, Suryyakumár	...	Ditto.
Chaudhuri, Kaliprasanna	...	Ditto.
Das, Chunilál	...	Ditto.
Datta, Brajendrakumár	...	Ditto.
„ Harilál	...	Ditto.
De, Jadunáth	...	Ditto.
Dhol, Bipinvihári	...	Ditto.
Gupta, Avináschandra	...	Ditto.
„ Dwárikánáth	...	Ditto.
Láha, Navinchandra	...	Ditto.
Lutful, Khabir	...	Ditto.
Majumdár, Amritálál	...	Ditto.
Malik, Rájendranáth	...	Ditto.
Mitra, Dinanáth	...	Ditto.
Mukhopádhyaý, Kesavchandra	...	Ditto.
Sarkár, Nandalál	...	Ditto.
Sen, Makhodacharan	...	Ditto.
„ Piyaílál	...	Ditto.
Sinha, Purnáchandra	...	Ditto.
Zalnur Ali Ahmed	...	Ditto.
Zuhur Uddin	...	Ditto.

FIRST M.B. EXAMINATION.

SECOND DIVISION.

In Alphabetical Order.

Ghosh, Nilmani	...	Medical College
Sarkár, Krishanagopál	...	Ditto

FIRST L.M.S. EXAMINATION.

In Alphabetical Order.

Bandyopádhyaý, Kisarilál	...	Medical College.
- Basu, Dharmadas	...	Ditto.
„ Haranáth	...	Ditto.
„ Hemnáth	...	Ditto.
„ Kesavchandra	...	Ditto.
„ Ramánúth	...	Ditto.
Bhattacháryya, Amritálál	...	Ditto.
„ Durgádás	...	Ditto.
Chakravarti, Sastivar	...	Ditto.
Chattopádhyaý, Rajanikumár	...	Ditto.
Chaudhuri, Brajanáth	...	Ditto.
Das, Benimádhav	...	Ditto.
„ Purnachandra	...	Ditto.
„ Rámkumár	...	Ditto.
Datta, Baikunthanáth	...	Ditto.
„ Batakrishna	...	Ditto.
„ Binaykrishna	...	Ditto.
„ Navinchandra	...	Ditto.
De, Ramankrishna	...	Ditto.
Ghosh, Jogendranáth	...	Ditto.
Gupta, Chandra Kumár	...	Ditto.
Háldár, Prasitosh	...	Ditto.

Munsi, Shumanchandra ...	...	...	Ditto.
Majumdar, Annadāprasad ...	...	...	Ditto.
Mukhopādhyāy, Gyanendranāth ...	...	...	Ditto.
Hemochandra ...	...	...	Ditto.
Munsi, Amritālāl ...	...	...	Ditto.
Nandi, Kunjavihārī ...	...	...	Ditto.
Pāl, Bholānāth ...	...	...	Ditto.
" Janokīnāth ...	...	...	Ditto.
" Tārinicharan ...	...	...	Ditto.
Rāhā, Kamalkrishna ...	...	...	Ditto.
Rāy, Devendranāth ...	...	...	Ditto.
" Hammoy ...	...	...	Ditto.
Sarkār, Jadavkrishna ...	...	...	Ditto.
Sen, Isānchandra ...	...	...	Ditto.
" Umeschandra ...	...	...	Ditto.

The undermentioned student has passed the examination for Honors in law :—

Rāshvihārī Ghosh.

CALCUTTA UNIVERSITY,
The 11th March 1871.

J. SUTCLIFFE, Registrar.

Sheriff's Office, the 1st April 1871.

NOTICE is hereby given that the Fourth Criminal Session of the year 1871 of the High Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, will be holden at the Court House, in the Town Hall of Calcutta, on Thursday, the fourth day of May next at 11 o'clock in the forenoon, and so on from day to day until the said Session be over. And it is hereby proclaimed that all persons who will prosecute any of the prisoners to be brought up for trial at the said Session be then and there to prosecute

J. R. BULLEN SMITH,
Sheriff.

সরকারি আফিস ১৮৭১ সাল ১ অপ্রিল।

সম্রাটর দেওয়া যাইতেছে যে সুবে বাঙ্গালার কোর্ট উইলিয়ম দর্গের অধীন শহর কলিকাতা ও অন্যান্য স্থানের কোজদারী বিচার নিষ্পত্তি জন্য আগামি ৪ মে বহুস্পতিবার বেলা ১১ ঘটিকার সময় এবং যে পর্যন্ত সেশিয়ানের কার্য শেষ না হয় প্রতিদিন উক্ত সময়ে কলিকাতার টৌনহালে হাই কোর্টের আদালত ঘরে সন ১৮৭১ সালের চতুর্থ ক্রিমিনেল সেশিয়ান বসিবেক এবং এতদ্বারা প্রচার করা যাইতেছে যে, যে সকল ব্যক্তিকোন কয়েদীর বিরুদ্ধে কোজদারী মিছিল করিবেক তাহার উক্ত স্থানে এই সময়ে হাজির থাকিয়া মোকদ্দমা করে ইতি সন ১৮৭১ সাল তারিখ ১ অপ্রিল।

J. R. BULLEN SMITH,
Sheriff.

Notice.

No. 178C.

THE following has been added as clause 11 to the existing Rules for the delivery and shipment of Opium for export, published with the Board's Notification No. 3962C, dated 31st August 1870.

Rule 11—The presentation of any number of passes at one time by one person, that person being the *bond fide* owner of the Opium covered thereby, shall be treated as one requisition only, provided that the chests covered by such passes are removed from the godowns as simultaneously as possible.

By order of the Board of Revenue, L. P.,

F. B. PEACOCK,
Offy. Junior Secretary.

FORT WILLIAM,
The 21st March 1871.

Statement shewing the importation of Salt (private property) in bond and afloat on River Hooghly subject to Customs' duty on the 1st April 1871

	Government Golabs	Private Golabs	Afloat	Total
	In Mds	In Mds	In Mds	In Mds
Liverpool Pungah .	10,97,408	1,24,027	1,67,54	13,87,089
French Kurkutch .	81,503	10,178	6,942	98,623
Ceylon "	18,178	"	"	18,178
Bombay "	1,46,749	"	122	1,46,871
Kurrachee "	72,423	65,078	"	1,37,501
Madras "	84,238	420	"	84,658
Aden "	"	1,570	"	1,570
Arabian and Persian Gulf's Kurkutch and Muscat Rock	1,84,690½	458	"	1,85,048½
Total .	11,35,125½	2,02,337	1,72,118	20,09,580½

By Order of the Board of Revenue, L.P.,

J. A. CRAWFORD,
Collector of Customs.

CALCUTTA CUSTOM HOUSE,
The 10th April 1871.

Notice.

BABOO HARRENDRO CHANDRO GUHO has been appointed Money Order Agent at Jamalpore, in the Mymensing District, *vice* Koylash Chunder Dutt.

H. A. MANGLES,
Offg. Acct.-Genl. of Bengal.

CALCUTTA,
The 5th April 1871.

Notice.

SALE OF WASTE LANDS.

NOTICE is hereby given that a lot of waste land, estimated to consist of about 300 acres, more or less, situated in Mouzah Obhoypoor, Zillah Seeksagur, and bounded as shewn at foot of this notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Provinces of Bengal," will be put up to sale by auction to the highest bidder, above the upset price of two rupees and eight annas per acre, on the 3rd July 1871, at the Office of the Deputy Commissioner of Seeksagur, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner, and subject to the conditions prescribed by the Rules above cited, and to the provisions of Act XXIII. of 1863:—

BOUNDARIES OF LOT.

North.—Dhodur Allee and Pathar land.
South.—Jungle.
East.—Souaree Grant.
West.—Naphook Nuddy.

A. E. CAMPBELL,
Deputy Commissioner.

ZH. SEESAGUR, DEPY. COMM'R.'S OFFICE,
The 1st March 1871.

Notice

Is hereby given that the undermentioned lots of waste lands, estimated to consist of about 509 acres, more or less, situated in Tukvar, Darjeeling, and bounded as shewn at the foot of this notice, having been applied for under the "Rules for the sale of unassessed waste lands in the Lower Province of Bengal," will be put up to sale by auction to the highest bidder above the upset price of two rupees and eight annas per acre, on the 2nd day of June 1871, at the Office of the Deputy Commissioner of Darjeeling, should no objection be preferred such as to render it necessary to defer the sale under the provisions of Act XXIII. of 1863. The sale will be made in the manner and subject to the conditions prescribed by the rules above cited, and to the provisions of Act XXIII. of 1863:—

BOUNDARIES.

On the North by the small Rungeet and big Rungeet Rivers;
On the South by the Rungnoo River;
On the West by the Rungnoo River and the land the property of the Tukvar Company, Limited; and
On the East by the land of the said Tukvar Company, Limited.

B. W. D. MORTON,
Deputy Commissioner.

DARJEELING,
The 28th February 1871.

Notification.

BABOO KADARNATH DUTT, Deputy Collector, is placed in charge of Pooree Treasury from the 31st instant, and authorized to draw bills on other treasuries.

T. E. RAVENSHAW,
Commissioner.

COMM'R.'S OFFICE, ORISSA DIVISION,
The 31st March 1871.

Nuddea Rivers.

Weekly Water Report shewing the least depth of water in the Bhagiruttee River for the Week ending Friday, April 7th, 1871.

Names of Places, &c.	Least depth of Water.	REMARKS.
On the Entrance Bar ...	Ft. In. 13 0	In two places only; boats drawing 3 feet can pass easily.
From thence to Jungipore, 9 miles ...	4 0	
From Jungipore to Berhampore, 47 miles ...	2 9	
From Berhampore to Cutwa, 50 miles ...	3 0	
From Cutwa to Nuddea, 46 miles... ..	3 0	

Height of water on Gauge at Berhampore, on the 10th April 1871, above zero 2 feet 11½ inches.

T. H. WICKES, C.E.,
Exc. Engr., Nuddea (Local) Rivers' Drain.
BERHAMPORE.
The 10th April 1871.

Civil Service Annuity Fund.

NOTICE.

A SPECIAL General Meeting of the Subscribers will be held in the Town Hall, Calcutta, on the 1st June 1871, at 11 A.M.

The following Resolutions will be laid before the Meeting:—

1. That the offer of the Secretary of State as contained in the Resolution of the Financial Department be accepted, the Annuity Fund being wound up and the accumulated capital surrendered to Government.

2. That the Managers be authorized to arrange with Government respecting the pensionary allowances to be granted by Government to the office establishment of the Annuity Fund.

The attention of Subscribers is requested to the provisions of Rule 22; the Circular now in the course of publication and circulation with the Financial Resolution will be accompanied by a form of special proxy for the use of Members voting at the Meeting.

By order of the Managers,

H. L. HARRISON,

C. S. ANNUITY FUND,
The 3rd April 1871.

Offg. Secretary.
(744—1)

STATEMENT of Government Promissory Notes enforced for payment of interest in London, under deduction of amount re-transferred to India, and outstanding in the books of the Bank of Bengal on the 31st March 1871.

PARTICULARS.	4 PER CENT. LOANS				4½ PER CENT.		5 PER CENT.		5 PER CENT. DISBURSES FOR				TOTAL AMOUNT.					
	of 1824-25.		of 1828-29.		of 1832-33.		of 1835-36.		of 1842-43.		of 1851-55.			P. W. of 1854-55.	of 1856-57.			
	of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1851-55.	of 1856-57.	of 1856-57.	of 1856-57.	of 1856-57.	of 1856-57.	of 1856-57.						
Balance of 15th March 1871	34,133	2,317	1,000	1,411	1,534,330	1,23,525	1,67,012	11,500	43,735	70,200	5,93,024	4,51,898	1,95,000	18,60,000	33,85,000	33,43,000	36,81,000	64,000
ADD—																		
Amount enclosed at Madras between 16th and 31st Mar 1871	...	...	...	1,500	10,200	33,800	...	...	9,500	...	4,500	...	...	...	...	...	...	...
Amount enclosed at Bombay between 16th and 31st Mar 1871	...	...	...	...	...	1,000	1,000	...	...	...	82,000	31,000	...	...	...	...	...	1,15,000
Amount enclosed at Calcutta between 16th and 31st Mar 1871	...	...	...	...	6,800	11,000	4,200	...	5,000	...	38,500	2,14,000	...	...	...	...	...	3,92,500
TOTAL	53,100	2,317	1,000	1,411	1,534,330	1,24,033	1,67,514	14,500	43,735	70,200	5,97,154	4,54,348	1,95,000	18,60,000	33,53,000	33,43,000	36,81,000	17,63,73,737
DEDUCT.																		
Amount written off in the London Registers	...	...	...	12,000	1,212,000	8,050	1,23,300	...	11,100	...	12,73,300	60,000	...	...	...	...	1,000	...
Balance on the 31st March 1871	53,100	2,317	1,000	1,411	1,534,330	1,23,983	1,36,214	14,500	43,735	70,200	5,84,384	4,33,748	1,65,000	18,60,000	33,95,000	33,43,000	36,80,000	17,46,51,527

NOTE.—	From	9th	June 1867	to 25th Jan. 1871,	unfaced from India	1.119 lakhs,	re-transferred from London	...	694 lakhs
	From	20th Jan. 1871	"	ditto	4 "	ditto	ditto	...	6 "
	From	9th Feb. "	"	to 28th Feb. "	13 "	ditto	ditto	...	9 "
	From	1st Mar. "	"	to 15th Mar. "	8 "	ditto	ditto	...	33 "
	From	18th "	"	to 31st "	5 "	ditto	ditto	...	16 "

Balance against India ... 421 lakhs.

PUBLIC DEBT OFFICE, BANK OF BENGAL, CALCUTTA.

Depy. Secretary and Treasurer.

(730-1)

The 14th April 1871.

KADARNATH
Charge of Pr
authori

By order of the Directors,
R. HARDIE,
Depy. Secretary and Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

Two good rooms available for Office accommodation at the Office of the Commissioner of the Presidency Division, No. 3, Theatre Road. Rent. Rupees 65 a month. (13 -/- p.)

H. C. RICHARDSON,
JESSORE JUDGE'S COURT, *Offg. Judge.*
The 3rd April 1871. (738—3)

NOTICE.

In the event of the following dividends remaining unclaimed for six months from this date the same will be paid into Court:—

In the matter of BABOOLLOL SHAW and others, Insolvents.

Names of Creditors.		Amount of claim.			1st dividend at 22½ per cent., 3rd Sept. 1870.		
		Rs.	As.	P.	Rs.	As.	P.
<i>Mirzapore Cootee.</i>							
Babooram Doss	...	13,112	13	3	2,950	6	2
Bhurroosee Shaw and Ram Rokaram	...	17	12	6	4	0	0
Bhurroosee Bhuggut and Kullucknath	...	11	15	3	2	11	0
Babooah Sewdeen	...	1,968	2	0	442	13	3
Bullum Doss, Brijorutton Doss	...	87	15	6	19	12	8
Bhooree Chowbay	...	811	2	3	182	8	1
Baboololl Bhowanypersaud	...	3	4	3	0	11	9
Balaso Musamut (widow)	...	2,500	0	0	562	8	0
Chunder Sing Bungseedhur	...	1,612	10	3	362	13	6
Delsook Roy, Golab Roy	...	7,500	0	0	1,687	8	0
Fuckeerchund, Bheekaree Doss, Muddenmohun	...	5,832	13	0	1,199	14	2
Gungaram	...	173	0	0	38	14	9
Jeetmull Girdhareeloll	...	7,503	0	0	1,688	2	9
Koonjuloll Bissessur Doss	...	30	6	6	6	13	6
Koonjeeloll Byjeenauth	...	2,609	15	0	587	3	11
Koonjbehary (duloll)	...	47	8	0	10	11	0
Kissenram Kayat	...	24	0	0	5	6	5
Lotoroo Bachoo	...	14	7	6	3	4	1
Moonshee Ramgopaul and Baboo Hurbunsloll	...	871	4	9	83	8	8
Naikevamnore, Gunness Doss Roy, Doorgapersaud	...	4,049	11	3	911	2	11
Nohurloll Neithloll	...	44,331	11	9	9,974	10	11
Peeroomull Roy Rampersaud	...	1,078	11	3	212	12	0
Phullee Khettry (duloll)	...	1	11	9	0	6	11
Purrug (duloll)	...	6	4	9	1	6	10
Roy Chund Bancee Madhoo	...	282	0	9	63	7	5
Ramrutton Munoololl	...	6,495	4	6	1,461	7	0
Roy Ramrick Radharam	...	5,306	4	0	1,193	14	6
Radakissen Brijokissore	...	5,296	14	0	1,191	12	9
Radhakissen Brijrutton Doss	...	314	1	3	70	10	0
Ramnarain Gungapersaud	...	5,000	0	0	1,125	0	0
Ramchurn Cheeroy	...	183	5	9	41	4	1
Rubim Jan and Kassam Jan	...	516	7	3	116	3	3
Sewdeen Tewarry and Buchoo Tewarry	...	2,765	15	3	622	5	5
Surinaie Shaw, Doolarchund, Ram Surrin Shaw	...	22,457	12	3	5,052	15	11
Sewaram Khosialehund	...	5,242	0	0	1,179	7	2
Sewaram Buldeo Doss	...	265	5	3	59	11	2
Seetaram Banseedhur	...	329	8	6	74	2	4
Salichram Goherdhun Doss	...	59	5	3	13	5	7
Shaik Robot Ally (vakeel)	...	1,290	0	0	290	4	0
Saligram Bhugwan Doss...	...	13,569	10	9	3,053	2	10
Toolseeram Rikiloll	...	...	...	...	...	...	...
Tejpal Jumna Doss	...	137	0	0	30	13	2
<i>Doomree Cootee.</i>							
Bheeh Chook Bhuggut Golabram	...	1	15	9	0	7	2
Bhunjun Musamut	...	2,744	8	0	617	8	3
Bissur Singh, Bhownath Singh, and Soobhogy Kooar	...	4,548	15	6	1,023	8	4
Deegumber Bhugguth Doodnath	...	55	10	3	12	8	4
Domun Shaw Heeramun Bhugguth	...	4,999	15	3	1,121	15	9
Domoram Lollchund Ram	...	10,712	6	3	2,417	0	7
Doolarchund and Bhiroog Chowdry	...	494	8	6	111	4	4
Durrian Mullah	...	23	3	0	5	3	5
Futteh Chund Bhugguth Sewterbulubram...	...	4,500	0	0	1,012	8	0
Golaub Bhugut Phoollelram	...	31	0	0	6	15	7
Gungabissen (gomastah)	...	335	15	3	75	9	5
Kunnyah	...	2,162	4	9	486	8	3
Kurnoore Musamut (widow)	...	1,412	15	9	317	14	9
Kowlaram (shop-keeper)	...	2,493	4	0	560	15	8
Kissen Peary Musamut (widow)	...	505	15	3	91	5	5
Komul Ojah	...	23	6	6	5	4	3
Lutchmun Musamut (widow)	...	2,261	5	0	503	12	9
Manickram (oil-dealer)	...	4	7	3	1	0	0

Names of Creditors.	Amount of claim.	1st dividend at 22½ per cent., 3rd Sept. 1870.		
		Rs.	As.	P.
Moonshee Abdool Kurreem	...	262	0	0
Modhoo Misser	...	289	4	6
Poorundarloll Mookundloll	...	4,990	6	0
Powan Bhuggut Doyabera	...	15	9	9
Ramkissenram	...	3,137	5	6
Ramgobindram, Ruggoonundunram	...	448	14	3
Ramnarain Ram Burrunram	...	2,478	3	3
Ramsurun Bhugguth Gobindpersaud	...	5,112	14	3
Sunneyheeram Shaw Doolarchund Ramsurun	...	27,573	4	6
Sooda Musamut (widow)	...	1,065	4	0
Sowsar Bhuggut Ramrutchera	...	298	1	6
Sewchurn Shaw Dabeepersaud	...	2,937	9	3
Soojoy Tully and Hadayee Tully	...	7	7	6
Shoobhogy Koour Musamut (widow)	...	150	0	0
Saligram Bhugwan Doss	...	5,250	0	0

Bhaugulpore Cootee.

Augunt Bhugguth Gobindram	...	2	15	3
Auchabor Sing	...	200	0	0
Bhawan Bhugguth Ghoorbharry Ram	...	729	10	0
Bhojeen (khitmutgar)	...	50	0	0
Bachoo (baboorjee)	...	80	0	0
Bissen Roy (peadah)	...	50	0	0
Domun Shaw and Heeramun Shaw	...	397	6	0
Demun Parray	...	200	0	0
Golaubchund	...	500	0	0
Heeraloll Buchchoololl	...	850	13	6
Kungalee Shaw Juggernauth Shaw	...	362	8	0
Kassodeen Chowbay	...	16	0	3
Moolchund Hurraekchund	...	0	9	9
Mungle Suhanee and Bood Suhanee	...	500	0	0
Mohadeb Bux	...	900	0	0
Nissorloll Chowbay	...	240	0	0
Pachoo Suhanee and Bungsee Suhanee	...	751	0	0
Rajaram Baboololl	...	0	11	0
Rugooobur Bhugguth Sewpursun Dursun	...	800	0	0
Ramchurn Ram	...	5	0	0
Ramchurn Bhugwan Doss	...	25	0	0
Ramsurun Bhugguth Gobindpersaud	...	397	5	0
Ramrutton Munneeloll	...	90	12	0
Shurroop Shaw Huzareeloll	...	6	10	0
Soonderloll Gopaul Doss	...	5	0	0
Sunneyheeram Gocoolchund Ramsurun	...	33	0	6
Sahibram Jah Umrit Jah	...	951	0	0
Sewteebul Ram, Gopaul Ram	...	11	0	0

Poorneah Cootee.

Atmaram Sookool, Mohessur Buckus Sookool	...	26	12	3
Bickoo Manjee	...	52	12	6
Bhowaneeden Chowbay	...	1	3	6
Bruggoololl Sewdyall	...	0	9	3
Dabeeden and Toolseeram Sookool	...	337	4	0
Dowlut Tewarree Konnoyloll Sookool	...	29	10	3
Gocoolchund Ram Bhunjun	...	1	0	0
Gayadeen Misser	...	967	8	6
Gungasamuck Misser and Lallmun Misser	...	4	5	0
Jaffer Nudoff	...	14	14	0
Juggernauth Bhugguth Dwarkaram	...	0	15	9
Kasseeden Dobay Gunga Sawack Misser	...	0	10	9
Konnoyloll Hurbeelas	...	1	0	6
Lutchmunpersaud Tewaree	...	225	0	0
Nahulebund Inderchund	...	0	7	6
Purreyagram	...	3	8	6
Pertaub Sing Lutchmeepat Sing	...	14	0	0
Seetul Sookool Sewbuckus Sookool	...	32	8	6
Toolsee Bhugguth, Ucham Chutta Bhugguth	...	11	0	0

Names of Creditors.	Amount of claim.	1st dividend at 22½ per cent., 3rd Sept. 1870.		
		Rs.	As.	P.
<i>Revilgunge Cootee.</i>				
Aununtram Kulwar	1,021 0 6	229	11	8
Babooram Doss	2,796 13 9	629	4	8
Byjeenauth Shaw Sewsunkerram Kulwar	2,500 0 0	562	8	0
Chooneeram Kulwar	1,000 0 0	225	0	0
Dabeechurn Baboololl	2,673 1 9	601	7	2
Jewel Shaw Sonoyram	156 3 6	35	2	6
Luckoo Musamut (widow)	1,260 12 3	283	10	9
Matadeen Dukuledeen	1,000 0 0	225	0	0
Narain Ram Deen Kulledeen	3,161 0 6	823	11	8
Ramchurn Kulwar	1,000 0 0	225	0	0
Ramsurun Bhugguth	300 0 0	67	8	0
Ramsurrun Sewsurrun	263 12 3	59	5	7
Sewtubul Roy	1 4 0	0	4	6
Thakoordoyal Shaw Munoololl	9,500 0 0	2,137	8	0

Calcutta Cootee.

Aunundee Thacoar (duloll) ...	135 8 0	30	7	10
Data Kooar ...	146 0 0	32	13	7
Jemun Ram (duloll) ...	28 13 0	6	7	9
Jankeypersaud (duloll) ...	5 9 0	1	4	0
Khodosoram (trader) ...	102 8 0	23	1	0
Mulleeram Unwarry ...	5 5 9	1	3	3
Narain Bhugguth ...	187 13 9	42	4	4
Premchund Bhugguth Baboololl ...	149 4 6	33	9	5
Ramjee Doss Ramchunder ...	8 9 9	1	14	9
Rampudaruth Ramsuwaruth ...	46 6 0	10	7	0
Ramsohoy Bhugguth Goureyram ...	635 4 9	142	15	1
Thakoormun Shaw Gunnessloll ...	1,148 12 0	258	7	8
Urchooll Nursing Doyal ...	12 0 6	2	11	4
Woodychund Lutchmeenarain ...	7 6 9	1	10	9

Buzar Cootee.

Bissonauth Roy ...	21 0 0	4	11	7
Saligram ...	538 10 9	121	3	3
Toolseeram ...	230 5 6	51	13	3

In the matter of WILLIAM ALBERT SHEPPARD, an Insolvent.

Names of Creditors.	Amount of claim.	1st dividend at 35 per cent., 3rd Sept. 1870.		
		Rs.	As.	P.
Roeder and Company ...	85 0 0	29	12	0
Smith and Company, T. S. ...	25 0 0	8	12	0
Wilson and Parker, <i>Indian Daily News</i> ...	65 0 0	22	12	0

A. B. MILLER,

Official Assignee.

CALCUTTA,
The 5th April 1871.

(740—2)

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of Charles } On Saturday, the 1st
Dumaine, an Insol- } day of April instant, it
vent. } was ordered that the
matters of the petition of the said Insolvent be
heard on Saturday, the 3rd day of June next, and
that the said Insolvent do then attend to be ex-
amined before the said Court.

C. F. Pittar, *Attorney.*

In the matter of Baboo- } On Wednesday, the
loll Sing and Munnyloll } 29th day of March last,
Sing, Insolvents. } it was ordered that the
matters of the petition of the said Insolvents be
heard on Saturday, the 6th day of May next, and
that the said Insolvents do then attend to be
examined before the said Court.

Insolvent in person.

Chief Clerk's Office, the 4th April 1871.

In the matter of John } On Saturday, the 1st
Henry Norman, an In- } day of April instant, an
solvent. } account of the receipts
and disbursements of the Official Assignee, from
the 1st day of May 1861 to the 31st day of
March last, was filed in the Office of the Chief
Clerk, and it was ordered that Saturday, the 6th
day of May next, be appointed for the further
hearing of this matter for the purpose of making
a dividend.

“Any creditor or other person interested,
who may intend to establish or oppose any claim
upon the estate of the said Insolvent, may attend
and be heard having given notice to the Chief
Clerk three clear days before the day of hearing.”

A. B. Miller, *Official Assignee.*

In the matter of Wil- } On Saturday, the 1st
liam Patrick John } day of April instant, an
Weston, Cliff Robert } account of the receipts
Hornidge Buckland, } and disbursements of
and Albert Mirabeau } the Official Assignee,
Dowleams, Insolvents. } from the 1st day of
May 1858 to the 31st day of March 1871, was
filed in the Office of the Chief Clerk, and it was
ordered that Saturday, the 6th day of May next,
be appointed for the further hearing of this matter
for the purpose of making a dividend.

“Any creditor or other person interested
who may intend to establish or oppose any claim
upon the estate of the said Insolvents may attend
and be heard having given notice to the Chief
Clerk three clear days before the day of hearing.”

A. B. Miller, *Official Assignee.*

In the matter of James } On Saturday, the 6th
William Hendry Camp- } day of April instant, an
bell, an Insolvent. } account of the receipts
and disbursements of the Official Assignee from
the 1st day of April 1869 to the 31st day of
March last, was filed in the Office of the Chief
Clerk, and it was ordered that Saturday, the 6th
day of May next, be appointed for the further
hearing of this matter for the purpose of making
a dividend.

“Any creditor or other person interested,
who may intend to establish or oppose any claim
upon the estate of the said Insolvent, may attend
and be heard having given notice to the Chief
Clerk three clear days before the day of hearing.”

A. B. Miller, *Official Assignee.*

In the matter of Charles } On Saturday, the 1st
Balfour Wallis, an In- } day of April instant, an
solvent. } account of the receipts
and disbursements of the Official Assignee, from
the 2nd day of May 1870 to the 31st day of
January 1871, was filed in the Office of the Chief
Clerk, and it was ordered that Saturday, the 6th
day of May next, be appointed for the further
hearing of this matter for the purpose of making
a dividend.

“Any creditor or other person interested,
who may intend to establish or oppose any claim
upon the estate of the said Insolvent, may attend
and be heard having given notice to the Chief
Clerk three clear days before the day of hearing.”

A. B. Miller, *Official Assignee.*

In the matter of } On Saturday, the 1st
Kallepersaud, an In- } day of April instant,
solvent. } by an order of this
Court, the said Insolvent was adjudged entitled to
his personal discharge under the Act XI. Vic.,
cap. 21, as to all persons named in his Schedule
as creditors or claiming to be creditors respectively.

Sittanauth Doss, *Attorney.*

In the matter of } On Saturday, the 1st
Charles Edward Tre- } day of April instant, it
meane, an Insolvent. } was ordered that the first
Court day in April 1872 be appointed for the
further hearing of this matter, and that unless
cause be shewn to the contrary on that day, the
said Insolvent be discharged personally, as well as
to his after-acquired property, from all liabilities
for debts, claims and demands, of and against the
said Insolvent at the time of the filing of his
petition for relief.

Judge and Gangooly, *Attorneys.*

In the matter of Ivie } On Saturday, the 1st
Gordon, an Insolvent. } day of April instant, it
was ordered that the Assignee do pay and divide
the sum of Rs. 549 9-4 to and amongst all the
creditors upon the estate of the said Insolvent as
a dividend at the rate of Rs. 4 per cent. upon
such of the debts admitted in the schedule of the
said Insolvent, and claims proved as have been
duly substantiated in proportion to their several
debts and upon the other debts admitted in the
schedule, when and so soon as such debts or any
of them shall be duly substantiated upon Affidavit
filed in this Court from time to time for direc-
tions respecting any debts or any other matter or
thing relating thereto.

A. B. Miller, *Official Assignee.*

In the matter of Joseph } On Saturday, the 1st
Savigny, an Insolvent. } day of April instant, it
was ordered that the Assignee do pay and divide
the sum of Rs. 826-13 to and amongst all the
creditors upon the estate of the said Insolvent as
a dividend at the rate of Rs. 12-8 per cent. upon
such of the debts admitted in the schedule of
the said Insolvent, and claims proved as have
been duly substantiated in proportion to their
several debts and upon the other debts admitted
in the schedule, when and so soon as such debts
or any of them shall be duly substantiated upon
Affidavit filed in this Court from time to time
for directions respecting any debts or any other
matter or thing relating thereto.

A. B. Miller, *Official Assignee.*

In the matter of Gopaul Chunder Doss, an Insolvent. On Saturday, the 1st day of April instant, it was ordered that the Assignee do pay and divide the sum of Rs. 1,525-13-6 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 65 per cent. upon such of the debts admitted in the schedule of the said Insolvent, and claims proved as have been duly substantiated in proportion to their several debts and upon the other debts admitted in the schedule, when and so soon as such debts or any of them shall be duly substantiated upon Affidavit filed in this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, *Official Assignee.*

Chief Clerk's Office, the 6th April 1871.

Dehra Dhoon Tea Company "Limited."

NOTICE is hereby given that an Ordinary General Meeting of the Shareholders of the above-named Company will be held at the registered Office of the Company, No. 134, Canning Street, Calcutta, on Friday, the 21st day of April next, at 4 P.M., to take such proceedings as could have been taken at the Ordinary Half-yearly Meeting called for the 28th day of February last, and ultimately adjourned *sine die* for want of a quorum, and among other things to elect Directors.

And notice is hereby further given that the Meeting will be afterwards made special or extraordinary for the purpose of passing resolutions for altering and adding to the articles of Association of the Company in respect of the following matters:—

First.—That the registered Office of this Company shall be at Dehra Dhoon, or at such other place as the Directors may from time to time appoint.

Second.—That the Directors shall have power to appoint a Calcutta agent for the sale of tea (the production of the plantations), the purchase and despatch of stores to and from Calcutta, the payment of dividends to Shareholders, the registering of transfer of shares, and such other business as may be necessary.

Third.—That having regard to the 9th article of Association of this Company, as to the borrowing powers of the Directors, and the effect of the resolutions in respect of the same powers passed at the Extraordinary General Meeting of the Shareholders held on the 27th day of February 1867, and confirmed on the 26th day of March, and any action that may have been taken thereunder, the Directors shall now have power to carry out the resolutions passed at the Extraordinary General Meeting of the Shareholders of the Company held on the 28th day of January last, in respect of granting debentures to the Shareholders or the purchasers of the mortgage debt there referred to.

By order of the Directors,

CALCUTTA,
The 14th March 1871.

T. E. CARTER,
Secretary.
(713—5)

Bridgeman Tea Company, "Limited."

THE Annual General Meeting of the Shareholders will be held at the registered Office of the Company, No. 27, Dalhousie Square, on Thursday, the 13th April, at 3 P.M., for the purpose of receiving the Directors' report, passing the accounts to December 31st, 1870, and transacting other business.

ANSTRUTHER & Co.,

Agents.

CALCUTTA,
The 28th March 1871.

(729—f.n.)

In Chancery.

In the matter of the Delhi and London Bank (Limited and Reduced), and in the matter of the Companies' Act, 1867.

NOTICE is hereby given that by an order made by His Honor the Vice-Chancellor, Sir John Stuart, on the 24th day of February 1871, in the above-mentioned matters, it was (amongst other things) ordered that the special Resolution passed at an Extraordinary General Meeting of the said Company held on the 17th day of December 1869, and confirmed at an Extraordinary General Meeting held on the 3rd day of January 1870, and which Resolution was in the words and figures following, *viz.*:—"Resolved that the capital of the Company be reduced to Five Hundred Thousand Pounds, such capital to consist of 20,000 Shares of Twenty-five Pounds each: and it is further resolved that the nominal value of each Fifty Pounds Share now subsisting in the Company be reduced to Twenty-five Pounds," be confirmed. And it was ordered that the said Company be at liberty, after the expiration of two weeks from the date of the said order, to discontinue the addition to its name of the words, "and reduced." The said order has been produced to the Registrar of Joint Stock Companies, and an office copy thereof has been delivered to him, together with a minute, approved by the said Vice-Chancellor, in the words or to the effect following *videlicet*:—"The capital of the Company is 500,000*l.*, divided into 20,000 Shares of 25*l.* each: and such order and minute have been duly registered by the Registrar of Joint-Stock Companies.—Dated this 15th day of March 1871.

JOHNSTON, FARQUHAR, AND LEECH,
65, Moorgate Street, London, Solicitors for the
Company.

(745—1)

Just Published.

Bengal Official Army List.

Corrected up to January 1, 1871.

The Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a non-Official Supplement, containing the latest corrected Civil List, War Services of Officers, &c., &c. By authority of Government. Price, Rs. 5; and 8 annas extra for packing and postage.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings' Street, Calcutta.

CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
3897	A ₈₄ 36581	100	Shaik Smile.
3901	A ₇ 97510	50	} C. Hickie, Esq.
	" 91291	50	
	" 99539	50	
	" 96422	50	
3907	A ₈₅ 42331	500	J. H. Williamson.
3908	A ₈₂ 05410	20	C. A. Finney.
3909	A ₇₀ 85440	100	Gopaul Chunder Patuck.
3910	A ₇₁ 18705	20	A. Banks.
3915	A ₈₃ 01539	50	Mowlabux.
3916	A ₇₃ 07616	20	A. Banks.
3921	A ₇₀ 64098	100	Gumbheer Chund Cuppoor Chund.
3890	A ₈₅ 45282	500	Esmile Ebrahim.
3922	A ₈₅ 19503	100	Hon'ble Sir Richard Temple.
3924	A ₈₁ 46405	20	Rojonee Nath Banerjee.

Notes partially lost or destroyed.

3898	A ₈₆ 04513	1,000	Hurruck Chund Dyal Chund.
3904	A ₇₀ 78660	10	Rajkristo Roy.
3906	A ₈₆ 18959	1,000	Allabuksh.
3911	A ₈₁ 63470	20	J. R. Hoare.
3912	A ₈₇ 87000	50	Kalidas Dutt.
3913	A ₇₄ 78596	100	Bijoy Gobind Mondole.
3914	A ₈₄ 16954	100	} Ramhurry Bhya Gyawal.
	" 16954	100	
3917	A ₈₀ 49987	10	Chotee Lal.
3918	A ₈₀ 57115	10	} Ramgotty Mookerjee.
	A ₈₀ 06944	10	
	A ₇₀ 54452	10	
3919	A ₈₁ 28176	20	Prosono Coomar Ghose.
3920	A ₈₁ 08625	100	} Moty Loll Doss.
	A ₈₃ 45304	20	
	" 63913	20	
	" 12409	20	
3739	A ₈₁ 05461	10	A. Woodward.
3923	A ₈₅ 70031	20	} Ramruttun Shaw.
	A ₈₅ 77139	20	
	A ₈₅ 44149	10	
569B	A ₈ 27781	20	} Shaik Nusserwooddeen.
	A ₈ 54482	10	
3403	A ₇₆ 00826	1,000	G. O. Moses.
3745	A ₈₄ 51562	100	Ishur Chunder Sen.

after

Wrongly joined.

Register No.	No. of Notes	Value.	Name of Claimant.
3903	A ₈₁ 36193	} 20	The Revd. H. Shea.
	" 36195		
3095	A ₇ 77585	} 20	Kasce Shudun Shaw.
	" 55258		

L. BERKELEY,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPARTMENT,

The 10th April 1871.

Edited by the Secretary, Board of Revenue.

THE FIRST COMPLETE EDITION OF THE RULES
OF THE REVENUE DEPARTMENT.

In one Vol., strongly bound half calf, interleaved,

Price 6 Rs.; Packing Charges and Postage 1 Re. extra.

[Should postage stamps be remitted, one anna additional in the Rupee must be sent to cover discount on sale of stamps.]

R U L E S

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

REVENUE DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

This work supersedes "Hume's Manual," and will be the Text Book for the examination of Assistant and Deputy Collectors, so far as the Rules of the Board of Revenue are concerned. It is indispensable to all Revenue Agents and Pleaders who practise in Revenue Courts, and to all who have business in Revenue Offices throughout the country.

The number of copies available is limited.

A L S O

Price 4 As. Packing, Charges and Postage 2 annas extra.

W A S T E L A N D R U L E S,

BEING

CHAP. XXVI. OF THE RULES OF THE BOARD OF REVENUE

C A L C U T T A :

OFFICE OF SUPDT. OF GOVT. PRINTING,

No. 8, HASTINGS' STREET.

1866.

Central Provinces Gazetteer.

EDITION OF 1870 in one Vol.

A LIMITED number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol., exclusive of postage charge. Apply to

MESSRS. THACKER, VINNING, Bombay,

MESSRS. THACKER, SPINK & Co., Calcutta,

or to Supdt., Chief Commr.'s Office, Nagpur.

Postal Notice.

SEA AND OVERLAND MAILS.

For	Box closes at	Date.	Per Steamer
Port Blair and Camorta ..	6 P M	13th April	<i>Himalaya.</i>
Chittagong and Akyab ..	" "	12th "	<i>Moulmein</i>
Rangoon and Moulmein ..	" "	12th "	<i>Punjab</i>
The Straits and Hong-Kong	" "	14th "	<i>Thales and China.</i>

The next Overland Mail *via* Bombay will close on Wednesday, the 12th April 1871

2 Book post and pattern packets must be posted on the 11th

3 There will be no Express

Postage chargeable by the new route *via* Brindisi and Germany.—

	As	P
For the United Kingdom	1 inch letter per 3 oz	8 0
	1 inch newspaper per 4 ozs	2 8
	Each book or pattern packet { not exceeding 1 oz	2 0
	{ not exceeding 2 ozs	3 4
	{ not exceeding 4 ozs	4 8
	{ every additional 4 ozs	4 8
For places served through the United Kingdom	1 inch letter 8 pice 1 1/4 oz less than the published rate for a letter sent <i>via</i> Marseilles	
	Each newspaper 8 pice per 4 ozs more than the published rate for a newspaper sent <i>via</i> Marseilles	
	Each packet of 8 pice per 4 ozs more than the published rate for a packet sent <i>via</i> Marseilles	

As the late Papal States now form part of the Kingdom of Italy correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this department dated 2nd September 1870

NB—The box will close at 6 P M precisely, after which hour Overland letters fully prepared and bearing extra postage stamp of two annas on each cover, will be received up to 8 30 P M, or, bearing an extra postage stamp of four annas on each cover up to 7 P M and up to 8 30 P M by a Post Office Clerk at the East Indian Railway Station, Arminian Ghat

W. H. McGOWAN,
Post-Master.

CALCUTTA,
The 7th April 1871.

List of remaining and unclaimed letters accounted in the Calcutta Post Office during the ending 8th April 1871.

Adams, F.	Kalka Sing.
Acquin, F J.	Landsman, J
Arrakiel, Miss.	Littlewood, Mrs
Bell Miss	Lycell and Co
Balcher, P F.	Namos, Miss S. K
Badoolla Khan	Nicolas Mrs
Chard, W	Nott, W J
Capper, W C.	Nolan, G
Chariapet Mrs P	Oliver, Mrs M
Cornelius H	Pigott, Major H de R.
Clark Miss	Richardson Miss.
Cobbet R	Robinson W
Coysevell, W H.	Raid Miss L
DeCarnello, J S.	Simpson and Jones
Dickson, G M.	Scott Miss E.
Dalyell, G.	Snclair, R
Eville, E J	Senior K P
Galloway, Miss H	Sullivan, J
Gopaul Chunder Shaha, Reverend	Terranceau, Mrs W H
Gasprie, F E. J	The Liquidator of the
Groom and Co.	Bengal Credit Mobilier.
Hughes P F	Thoris, Mrs M
Hahdh and Co	The Principal, Alipore
Hassell Mrs.	School
Harwood, W S	Tate, J
Higgs, C.	Trichine, Mrs S
Holroyd, Col C.	Wren, Mrs. C
Johnson, H S.	Watson, J G
Johnson, M	

W. H. McGOWAN,
Post-Master.

CALCUTTA POST OFFICE,
The 10th April 1871.



APPENDIX TO
The Calcutta Gazette.

WEDNESDAY, APRIL 12, 1871.

NOTICE

Is hereby given that the sale of the proprietary right of Government to the Estates enumerated in the following Advertisements of Sale will be made subject to these

CONDITIONS OF SALE:

1st.—The Estates to be sold, subject to the Government Revenue against each, to the highest bidders above the upset price.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and laws in force, and Purchasers to be bound to respect the rights of resident cultivators who have signed the Schedule of Assessment made by the Revenue Authorities.

3rd.—If the amount of purchase-money do not exceed Rupees 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rupees 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding Office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the Estate to be again put up for sale at the risk of the defaulting Purchaser after issue of advertisement as in the case of original sale.

5th.—In addition to the ordinary Government Revenue fixed on the Estates, the Purchasers shall be bound to pay for the construction of roads and improvement of communications one per cent. on the Government Revenue assessed from the date of entry upon the purchase. This sum will be leviable in the same manner as other arrears of Revenue.

By Order of the Board of Revenue. L. P.,

D. J. McNEILE,
Officiating Junior Secretary.

ADVERTISEMENT OF SALE.

NOTICE is hereby given that the proprietary right of Government to the undermentioned Estates, situate in the District of Sylhet, will be put up to sale, at the Sylhet Collectorate, on Saturday, the 15th April 1871, corresponding with 3rd Bysack 1278 B.S.

The purchasers of these estates will be subject to the conditions of sale notified, under the signature of the Secretary to the Board of Revenue, at the head of this Appendix, except the 1st, 2nd, and 5th, conditions.

Number in statement of Government Estates.	Number on the District Roll.	Names of Estates and Pergunnahs.	Approximate Area in Acres.	GOVERNMENT REVENUE.			Upset Price.	REMARKS.
				Revenue assessed.	Road Cess.	Total.		
783	2587	<i>Mahal Khas.</i> Anupram Kar, Pergunnah Pakka Dakhin ...	A. R. 1 0 0 22	s. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P. 1 12 4	
784	53282	Mahal ditto, Golabram Deb, Bholanath Deb, Ram Mohun Deb, Rampersad Deb, Durgachurn Deb, Chaudran Deb, and Jugo Mohun Deb, Pergunnah Bejunah ...	0 2 5	.....	.....	.....	8 15 4	

SYLHET COLLECTORATE.

The 20th January 1871.

For Collector. (F)

NOTICE is hereby given that the proprietary right of Government to the undermentioned relinquished Railway C plot of land, situate in the district of Hooghly, will be put up to revenue free sale at the Hooghly Collectorate, on Monday, the 22nd May 1871, corresponding with 9th Joisto 1278.

The Purchasers of this Estate will be subject to the conditions of sale notified, under the signature of the Secretary to the Board of Revenue, at the head of this Appendix, except conditions 1st, 2nd, and 5th.

1	2	3	4	5	6	7	8	9
Number in Statement of Government Estate.	Number on the District Roll.	Name of Estate and Pergunnah.	Approximate area in Acres.	GOVERNMENT REVENUE.			Upset Price.	REMARKS.
				Revenue assessed.	Road Cess.	Total.		
149	...	Khulsecnee, Pergunnah Boro ...	A. R. P. 1 2 31	Rs. As. P. ...	Rs. As. P. ...	Rs. As. P. ...	Rs. As. P. 70 0 0	To be sold revenue free.

COLLECTOR'S OFFICE, DISTRICT OF HOOGHLY,
The 22nd February 1871.

F. H. PELLEW, Offg. Collector.

(F)

